

Exhibit E

Billing Statements for the Compensation Period October 8, 2005 through January 31, 2006

Delphi Corporation
Services rendered by Ernst & Young, LLP
Billing Summary – For the period of October 8, 2005 through October 31, 2005

Domestic Services:

Service Line:	Fees:	Fees @ 80%:	Expenses:	Total Invoiced:	Total Requested Payment:
• Business Risk Services					
o SOX 404	\$240,957	\$192,766	\$6,648	\$247,605	\$199,414
o Policies & Procedures	\$26,931	\$21,545	\$0	\$26,931	\$21,545
o Contingency Planning	\$5,861	\$4,689	\$0	\$5,861	\$4,689
BRS Total	\$273,749	\$218,999	\$6,648	\$280,397	\$225,647
• Technology & Security Risk Services					
o Segregation of Duties	\$102,967	\$82,374	\$0	\$102,967	\$82,374
o Proof of Concept	\$3,784	\$3,027	\$0	\$3,784	\$3,027
o SOX 404	\$2,113	\$1,690	\$0	\$2,113	\$1,690
TSRS Total	\$108,864	\$87,091	\$0	\$108,864	\$87,091
• Transaction & Advisory Services					
o VAL/SFAS 142 Step II Analysis	\$3,300	\$2,640	\$0	\$3,300	\$2,640
o Section 382 Analysis	\$9,915	\$7,932	\$0	\$9,915	\$7,932
TAS Total	\$13,215	\$10,572	\$0	\$13,215	\$10,572
Domestic Services Grand Total	\$395,828	\$316,662	\$6,648	\$402,476	\$323,310

International Services:

Service Line:	Fees:	Fees @ 80%:	Expenses:	Total Invoiced:	Total Requested Payment:
• Business Risk Services – SOX 404					
o Australia	\$485	\$388	\$26	\$511	\$414
o Brazil	\$43,211	\$34,569	\$2,520	\$45,731	\$37,089
o China	\$3,436	\$2,749	\$829	\$4,265	\$3,578
o Czech Republic	\$1,881	\$1,505	\$0	\$1,881	\$1,505
o France	\$63,539	\$50,831	\$5,708	\$69,247	\$56,539
o Germany	\$24,851	\$19,881	\$917	\$25,768	\$20,798
o India	\$5,888	\$4,710	\$93	\$5,981	\$4,803
o Italy	\$36,580	\$29,264	\$6,649	\$43,229	\$35,913
o Japan	\$9,347	\$7,478	\$185	\$9,532	\$7,663
o Korea	\$60	\$48	\$29	\$89	\$77
o Mexico	\$24,840	\$19,872	\$0	\$24,840	\$19,872
o Netherlands	\$729	\$583	\$0	\$729	\$583
o Romania	\$1,221	\$977	\$12	\$1,233	\$989
o United Kingdom	\$91,604	\$73,283	\$7,836	\$99,440	\$81,119
BRS Total	\$307,672	\$246,138	\$24,804	\$332,476	\$270,942
• Technology & Security Risk Services – SOX 404					
o France	\$3,927	\$3,142	\$0	\$3,927	\$3,142
o Germany	\$2,860	\$2,288	\$142	\$3,002	\$2,430
o India	\$1,896	\$1,517	\$17	\$1,913	\$1,534
o South America	\$13,272	\$10,618	\$6,033	\$19,305	\$16,651
o United Kingdom	\$1,896	\$1,517	\$0	\$1,896	\$1,517
TSRS Total	\$23,851	\$19,081	\$6,192	\$30,043	\$25,273
International Services Grand Total	\$331,523	\$265,218	\$30,996	\$362,519	\$296,214
Invoice Total for Services rendered from October 8 to October 31, 2005	\$727,351	\$581,881	\$37,644	\$764,995	\$619,525

Total Requested Payment - Fees (80%) \$581,881
Total Requested Payment - Expenses (100%) \$37,644
Total Requested Payment \$619,525



INVOICE NUMBER: US0123045907

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by the United States for the post-petition period October 8, 2005 through October 31, 2005 in connection with US project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
<u>RANK</u>	<u>Item Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
Partner	EYP1	27.5	\$ 330	\$ 9,075		\$ 9,075
Manager	EYM1	164.5	\$ 260	\$ 42,770		\$ 42,770
Senior	EYS1	886.7	\$ 145	\$ 128,572		\$ 128,572
Staff	EYST1	521.9	\$ 116	\$ 60,540		\$ 60,540
		1,600.6		\$ 240,957	\$	\$ 240,957

Total Due

\$240,957.00

Total Fees Requested: \$240,957

80% of Total Due: \$192,766

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

Ernst & Young - United States**Exhibit C****Delphi Corporation****Summary of Hourly Rates by Professional for Exhibit D****For the period: October 8, 2005 through October 31, 2005**

Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Bajbus	Carolyn	CLB	Staff	45.0	\$116	\$5,220
Bentley	Scott D.	SDB	Staff	8.0	\$116	\$928
Blasich	Stephen	SBB	Senior	90.1	\$145	\$13,065
Chamarro	Destiny D.	DDC	Staff	8.0	\$116	\$928
Cunningham	Donell T.	DTC	Senior	107.7	\$145	\$15,617
Dewan	Amy	AD	Senior	163.9	\$145	\$23,766
Enright	John P.	JPE	Manager	73.0	\$260	\$18,980
Fellenz	Beth A.	BAF	Staff	9.0	\$116	\$1,044
Ford	David H.	DHF	Staff	58.5	\$116	\$6,786
Hanitz	Lisa D.	LDH	Staff	10.5	\$116	\$1,218
Hauser	Charles J.	CJH	Partner	3.1	\$330	\$1,023
Henning	Jeffrey M.	JMH	Partner	9.5	\$330	\$3,135
Jain	Rahul	RJ	Senior	90.0	\$145	\$13,050
Loy	Andrew	AEL	Staff	41.5	\$116	\$4,814
Maximov	Konstantin N.	KNM	Staff	10.0	\$116	\$1,160
Miller	Randall J.	RJM	Partner	14.9	\$330	\$4,917
Natarajan	Prabhakaran	PN	Staff	63.5	\$116	\$7,366
Norcross	Anna	AMN	Senior	6.0	\$145	\$870
Pagac	Matthew M.	MMP	Manager	91.5	\$260	\$23,790
Richardson	Victoria	VR	Senior	120.0	\$145	\$17,400
Rossie	Jayne E.	JER	Staff	69.4	\$116	\$8,050
Schmansky	Michael S.	MSS	Staff	8.0	\$116	\$928
Scotland	Maria D.	MDS	Senior	124.0	\$145	\$17,980
Shah	Suruchi	SS	Senior	170.0	\$145	\$24,650
Sharma	Geetika	GS	Staff	127.0	\$116	\$14,732
Vang	Reona L.	RLV	Senior	15.0	\$145	\$2,175
Zapp	Amelia M.	AMZ	Staff	63.5	\$116	\$7,366
				1,600.6		\$240,957

Ernst & Young - United States									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8, 2005 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
BRS - SOX 404									
Babus	Carolyn	CLB	Staff	10/25/05	Roll forward work on Treasury.	1.9	\$116	\$220	SOX 404
Babus	Carolyn	CLB	Staff	10/25/05	Remediation Testing for Payroll and Treasury.	3.2	\$116	\$371	SOX 404
Babus	Carolyn	CLB	Staff	10/25/05	Remediation Testing for Treasury, Fixed Assets, Revenue.	3.9	\$116	\$452	SOX 404
Babus	Carolyn	CLB	Staff	10/26/05	Remediation Testing for Fixed Assets.	1.7	\$116	\$197	SOX 404
Babus	Carolyn	CLB	Staff	10/26/05	Remediation Testing Treasury, Fixed Assets, Revenue.	3.9	\$116	\$452	SOX 404
Babus	Carolyn	CLB	Staff	10/26/05	Rollforward Testing for all sites.	3.9	\$116	\$452	SOX 404
Babus	Carolyn	CLB	Staff	10/27/05	Rollforward Testing for all sites.	2.9	\$116	\$336	SOX 404
Babus	Carolyn	CLB	Staff	10/27/05	Remediation Testing for Payroll, Treasury.	2.9	\$116	\$336	SOX 404
Babus	Carolyn	CLB	Staff	10/27/05	Remediation Testing for Revenue, Fixed Assets, Expenditures.	3.7	\$116	\$429	SOX 404
Babus	Carolyn	CLB	Staff	10/28/05	Remediation Testing for Revenue.	1.7	\$116	\$197	SOX 404
Babus	Carolyn	CLB	Staff	10/28/05	Remediation Testing for Fixed Assets.	3.1	\$116	\$360	SOX 404
Babus	Carolyn	CLB	Staff	10/28/05	Rollforward Testing for Fixed Assets.	3.2	\$116	\$371	SOX 404
Babus	Carolyn	CLB	Staff	10/31/05	Meeting with clients over remediation-FA testing.	1.2	\$116	\$139	SOX 404
Babus	Carolyn	CLB	Staff	10/31/05	Testing at Packard-Remediation Fixed Assets.	3.9	\$116	\$452	SOX 404
Babus	Carolyn	CLB	Staff	10/31/05	Testing at Packard-Rollforward.	3.9	\$116	\$452	SOX 404
Babus Total						45.0		\$5,220	
Bentley	Scott D.	SDB	Staff	10/31/05	Performing Financial reporting test of journal vouchers (5.3.1.1).	1.4	\$116	\$162	SOX 404
Bentley	Scott D.	SDB	Staff	10/31/05	Performing test in Human Resources audit (Accounting Expectations Presentation).	2.7	\$116	\$313	SOX 404
Bentley	Scott D.	SDB	Staff	10/31/05	Client Turnaround time (waiting for client contacts to send supporting documentation).	3.9	\$116	\$452	SOX 404
Bentley Total						8.0		\$928	
Blasich	Stephen	SBB	Senior	10/10/05	Reviewed inventory testwork for Delphi Medical Systems.	2.3	\$145	\$334	SOX 404
Blasich	Stephen	SBB	Senior	10/10/05	Followed up with client on expenditure testing for Delphi Medical Systems.	2.4	\$145	\$348	SOX 404
Blasich	Stephen	SBB	Senior	10/10/05	Followed up with client on inventory cycle work for Delphi Medical Systems.	3.3	\$145	\$479	SOX 404
Blasich	Stephen	SBB	Senior	10/11/05	Followed up with client on employee cost testwork for Delphi Medical Systems	2.2	\$145	\$319	SOX 404
Blasich	Stephen	SBB	Senior	10/11/05	Followed up with client on revenue testwork for Delphi Medical Systems.	2.7	\$145	\$392	SOX 404
Blasich	Stephen	SBB	Senior	10/11/05	Worked with EY staff on updating expenditure testwork for Delphi Medical Systems.	3.1	\$145	\$450	SOX 404
Blasich	Stephen	SBB	Senior	10/17/05	Documented updates to revenue testing.	0.6	\$145	\$87	SOX 404
Blasich	Stephen	SBB	Senior	10/17/05	Reviewed revenue testing for Delphi Medical Systems.	1.6	\$145	\$232	SOX 404
Blasich	Stephen	SBB	Senior	10/18/05	Delphi Team Status meeting.	1.4	\$145	\$203	SOX 404
Blasich	Stephen	SBB	Senior	10/18/05	Planning for Saginaw Rollforward testing.	2.6	\$145	\$377	SOX 404
Blasich	Stephen	SBB	Senior	10/18/05	Planning for Saginaw Remediation and Open item testing.	2.7	\$145	\$392	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Blasich	Stephen	SBB	Senior	10/18/05	Worked on request list for Saginaw Rollforward and Remediation testing.	3.2	\$145	\$464	SOX 404
Blasich	Stephen	SBB	Senior	10/19/05	Met with client to review rollforward and remediation request list.	1.6	\$145	\$232	SOX 404
Blasich	Stephen	SBB	Senior	10/19/05	Drove from Troy to Saginaw for meeting with client.	1.8	\$145	\$261	SOX 404
Blasich	Stephen	SBB	Senior	10/19/05	Drove from Saginaw to Troy.	1.8	\$145	\$261	SOX 404
Blasich	Stephen	SBB	Senior	10/19/05	Reviewed inventory schedules prepared by Delphi Corporate Audit.	2.8	\$145	\$406	SOX 404
Blasich	Stephen	SBB	Senior	10/24/05	Worked with EY staff on questions and methodology to pull samples.	2.6	\$145	\$377	SOX 404
Blasich	Stephen	SBB	Senior	10/24/05	Trained new staff on Delphi Saginaw policies and templates.	2.8	\$145	\$406	SOX 404
Blasich	Stephen	SBB	Senior	10/24/05	Worked with Delphi Saginaw client to obtain initial population requests for sample selection.	3.6	\$145	\$522	SOX 404
Blasich	Stephen	SBB	Senior	10/25/05	Prepare for Delphi Team Status meeting	0.7	\$145	\$102	SOX 404
Blasich	Stephen	SBB	Senior	10/25/05	Worked with Delphi Saginaw client on obtaining information for expenditure testing.	2.3	\$145	\$334	SOX 404
Blasich	Stephen	SBB	Senior	10/25/05	Worked with Delphi Saginaw client on obtaining information for revenue testing.	2.7	\$145	\$392	SOX 404
Blasich	Stephen	SBB	Senior	10/25/05	Delphi Team Status meeting.	3.3	\$145	\$479	SOX 404
Blasich	Stephen	SBB	Senior	10/26/05	Work with staff to select revenue samples.	1.6	\$145	\$232	SOX 404
Blasich	Stephen	SBB	Senior	10/26/05	Work with staff to select samples journal voucher samples.	2.2	\$145	\$319	SOX 404
Blasich	Stephen	SBB	Senior	10/26/05	Work with staff to select samples for expenditures.	2.4	\$145	\$348	SOX 404
Blasich	Stephen	SBB	Senior	10/26/05	Work with client on gathering samples.	2.8	\$145	\$406	SOX 404
Blasich	Stephen	SBB	Senior	10/27/05	Status meeting with client.	1.3	\$145	\$189	SOX 404
Blasich	Stephen	SBB	Senior	10/27/05	Work with staff on journal voucher testing.	1.9	\$145	\$276	SOX 404
Blasich	Stephen	SBB	Senior	10/27/05	Work with client on open items/questions for journal vouchers.	3.2	\$145	\$464	SOX 404
Blasich	Stephen	SBB	Senior	10/27/05	Planning and preparing for Delphi Saginaw status meeting with client.	3.6	\$145	\$522	SOX 404
Blasich	Stephen	SBB	Senior	10/28/05	Global Delphi Status Meeting.	0.9	\$145	\$131	SOX 404
Blasich	Stephen	SBB	Senior	10/28/05	Follow up with client on Fixed Asset testwork.	1.8	\$145	\$261	SOX 404
Blasich	Stephen	SBB	Senior	10/28/05	Follow up with staff on account reconciliation testing.	2.2	\$145	\$319	SOX 404
Blasich	Stephen	SBB	Senior	10/28/05	Follow up with client on account reconciliation questions and open items.	3.1	\$145	\$450	SOX 404
Blasich	Stephen	SBB	Senior	10/31/05	Answer staff questions on the different processes and tests.	1.2	\$145	\$174	SOX 404
Blasich	Stephen	SBB	Senior	10/31/05	Planning and status updates for Delphi Saginaw site.	1.8	\$145	\$261	SOX 404
Blasich	Stephen	SBB	Senior	10/31/05	Train staff on Delphi processes and procedures.	2.8	\$145	\$406	SOX 404
Blasich	Stephen	SBB	Senior	10/31/05	Follow-up with client on open items for Rollforward testing (financial reporting cycle).	3.2	\$145	\$464	SOX 404
Blasich Total						90.1		\$13,065	
Chamorro	Destiny D.	DDC	Staff	10/31/05	Attained CRM sample selection, reviewed selections, and created control activity template in excel to add to documentation.	1.4	\$116	\$162	SOX 404
Chamorro	Destiny D.	DDC	Staff	10/31/05	Discussed with senior the various control activities assigned to, went through control activities to understand the various steps.	1.7	\$116	\$197	SOX 404
Chamorro	Destiny D.	DDC	Staff	10/31/05	Reviewed population of debt and credit memos, and retro to select sample for Control Activity 3.2.1.4. Provided sample to client and discussed what items are necessary.	2.2	\$116	\$255	SOX 404
Chamorro	Destiny D.	DDC	Staff	10/31/05	Reviewed open items for inventory which was not completed by corporate audit team. Compiled list to discuss with client.	2.7	\$116	\$313	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Cummingham	Donell T.	DTC	Senior	10/10/05	Completing the validation program for reporting.	8.0	\$145	\$928	SOX 404
Cummingham	Donell T.	DTC	Senior	10/10/05	Completing the validation program for reporting.	2.1	\$145	\$305	SOX 404
Cummingham	Donell T.	DTC	Senior	10/11/05	Completing the validation program for revenue.	3.9	\$145	\$566	SOX 404
Cummingham	Donell T.	DTC	Senior	10/11/05	Completing the validation program for revenue.	2.8	\$145	\$406	SOX 404
Cummingham	Donell T.	DTC	Senior	10/11/05	Completing the validation program for revenue.	3.6	\$145	\$522	SOX 404
Cummingham	Donell T.	DTC	Senior	10/12/05	Completing the validation program for inventory.	3.6	\$145	\$522	SOX 404
Cummingham	Donell T.	DTC	Senior	10/12/05	Completing the validation program for inventory.	2.9	\$145	\$421	SOX 404
Cummingham	Donell T.	DTC	Senior	10/12/05	Completing the validation program for expenditure.	3.3	\$145	\$479	SOX 404
Cummingham	Donell T.	DTC	Senior	10/13/05	Update meeting with ICC at E&C.	3.8	\$145	\$551	SOX 404
Cummingham	Donell T.	DTC	Senior	10/13/05	Delphi Canada B-site review.	1.4	\$145	\$203	SOX 404
Cummingham	Donell T.	DTC	Senior	10/13/05	Delphi E&C, completing the 404 work.	2.4	\$145	\$348	SOX 404
Cummingham	Donell T.	DTC	Senior	10/14/05	Delphi Canada B-Site Review.	3.8	\$145	\$551	SOX 404
Cummingham	Donell T.	DTC	Senior	10/14/05	Delphi Sweden B-Site Review.	0.8	\$145	\$116	SOX 404
Cummingham	Donell T.	DTC	Senior	10/17/05	Testing inventory procedures at E&C 404.	1.8	\$145	\$261	SOX 404
Cummingham	Donell T.	DTC	Senior	10/17/05	Testing inventory procedures at E&C 404.	2.8	\$145	\$406	SOX 404
Cummingham	Donell T.	DTC	Senior	10/17/05	Preparing and Reviewing workpapers for reporting and revenue at E&C 404.	3.2	\$145	\$464	SOX 404
Cummingham	Donell T.	DTC	Senior	10/18/05	Reviewing workpapers for tax - E&C 404.	0.9	\$145	\$131	SOX 404
Cummingham	Donell T.	DTC	Senior	10/18/05	Reviewing workpapers for fixed assets and employee cost - E&C 404.	3.2	\$145	\$464	SOX 404
Cummingham	Donell T.	DTC	Senior	10/18/05	Reviewing workpapers for revenue at E&C.	3.9	\$145	\$566	SOX 404
Cummingham	Donell T.	DTC	Senior	10/19/05	Delphi Canada B-Site Review.	0.7	\$145	\$102	SOX 404
Cummingham	Donell T.	DTC	Senior	10/19/05	Delphi Sweden B-Site Review.	3.6	\$145	\$522	SOX 404
Cummingham	Donell T.	DTC	Senior	10/19/05	Delphi Canada B-Site Review.	3.7	\$145	\$537	SOX 404
Cummingham	Donell T.	DTC	Senior	10/20/05	Delphi Hungary B-Site Review.	2.2	\$145	\$319	SOX 404
Cummingham	Donell T.	DTC	Senior	10/20/05	Delphi Hungary B-Site Review.	2.7	\$145	\$392	SOX 404
Cummingham	Donell T.	DTC	Senior	10/20/05	Delphi Hungary B-Site Review.	3.1	\$145	\$450	SOX 404
Cummingham	Donell T.	DTC	Senior	10/21/05	Delphi Hungary B-Site Review.	1.6	\$145	\$232	SOX 404
Cummingham	Donell T.	DTC	Senior	10/21/05	Reviewed expenditure workpapers - E&C 404.	2.1	\$145	\$305	SOX 404
Cummingham	Donell T.	DTC	Senior	10/21/05	Delphi Hungary B-Site Review.	3.8	\$145	\$551	SOX 404
Cummingham	Donell T.	DTC	Senior	10/24/05	Delphi Hungary B-Site Review.	2.6	\$145	\$377	SOX 404
Cummingham	Donell T.	DTC	Senior	10/24/05	DAS - CC B-Site Review.	2.9	\$145	\$421	SOX 404
Cummingham	Donell T.	DTC	Senior	10/24/05	DAS - CC B-Site Review.	3.4	\$145	\$493	SOX 404
Cummingham	Donell T.	DTC	Senior	10/25/05	DAS - CC B-Site Review.	1.9	\$145	\$276	SOX 404
Cummingham	Donell T.	DTC	Senior	10/25/05	Reviewed expenditure workpapers - E&C 404.	2.9	\$145	\$421	SOX 404
Cummingham	Donell T.	DTC	Senior	10/25/05	DAS - CC B-Site Review.	3.3	\$145	\$479	SOX 404
Cummingham	Donell T.	DTC	Senior	10/26/05	Reviewed reporting workpapers - E&C 404.	2.1	\$145	\$305	SOX 404
Cummingham	Donell T.	DTC	Senior	10/26/05	Reviewed expenditure workpapers - E&C 404.	3.9	\$145	\$566	SOX 404
Cummingham	Donell T.	DTC	Senior	10/27/05	Reviewed inventory workpapers.	2.8	\$145	\$406	SOX 404
Cummingham	Donell T.	DTC	Senior	10/27/05	Reviewed inventory workpapers.	3.2	\$145	\$464	SOX 404
Cummingham	Donell T.	DTC	Senior	10/31/05	Reviewed inventory workpapers.	2.4	\$145	\$348	SOX 404
Cummingham	Donell T.	DTC	Senior	10/31/05	Reviewed inventory workpapers.	2.6	\$145	\$377	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Cunningham Total						107.7		\$15,617	
Dewan	Amy	AD	Senior	10/10/05	Review and comment on Summary of Interim Findings and Deficiency reports for Netherlands trial balance 542.	2.3	\$145	\$334	SOX 404
Dewan	Amy	AD	Senior	10/10/05	Review and finalize the control documentation for trial balance 504.	2.8	\$145	\$406	SOX 404
Dewan	Amy	AD	Senior	10/11/05	Creation of client satisfaction survey.	1.4	\$145	\$203	SOX 404
Dewan	Amy	AD	Senior	10/11/05	Review trial balance ME760 Summary of Interim Findings and Deficiency reports.	2.1	\$145	\$305	SOX 404
Dewan	Amy	AD	Senior	10/11/05	Review trial balance 503 Summary of Interim Findings and Deficiency reports.	2.6	\$145	\$377	SOX 404
Dewan	Amy	AD	Senior	10/11/05	Review trial balance MC760 Summary of Interim Findings and Deficiency reports.	3.1	\$145	\$450	SOX 404
Dewan	Amy	AD	Senior	10/12/05	Review trial balance MC448 Summary of Interim Findings and Deficiency reports.	3.7	\$145	\$537	SOX 404
Dewan	Amy	AD	Senior	10/12/05	Reviewing for cleared review comments for trial balance ME760 Summary of Interim Findings and Deficiency reports.	3.7	\$145	\$537	SOX 404
Dewan	Amy	AD	Senior	10/13/05	Roll forward training.	2.1	\$145	\$305	SOX 404
Dewan	Amy	AD	Senior	10/13/05	Review international reports for India.	2.6	\$145	\$377	SOX 404
Dewan	Amy	AD	Senior	10/13/05	Review international reports for Brazil.	3.9	\$145	\$566	SOX 404
Dewan	Amy	AD	Senior	10/14/05	Guidance to staff surrounding the electronic workpaper storage and functionality of the data warehouse application.	2.3	\$145	\$334	SOX 404
Dewan	Amy	AD	Senior	10/14/05	Review trial balance 451 Summary of Interim Findings and Deficiency reports.	3.3	\$145	\$479	SOX 404
Dewan	Amy	AD	Senior	10/14/05	Review completed control documentation for cleared comments for trial balance 443.	3.6	\$145	\$522	SOX 404
Dewan	Amy	AD	Senior	10/16/05	Coordination and planning for Delphi engagement event.	1.2	\$145	\$174	SOX 404
Dewan	Amy	AD	Senior	10/16/05	Review trial balance MC448 Summary of Interim Findings and Deficiency reports.	3.8	\$145	\$551	SOX 404
Dewan	Amy	AD	Senior	10/17/05	Guidance to staff surrounding the remediation/rollforward testing at Thermal & Interior.	2.3	\$145	\$334	SOX 404
Dewan	Amy	AD	Senior	10/17/05	Discussion with M. Pagac and A. Kulikowski surrounding the scope of the Electronics and Safety validation remediation/rollforward validation including obtain the interim workpapers.	2.3	\$145	\$334	SOX 404
Dewan	Amy	AD	Senior	10/17/05	Guidance to staff surrounding the deficiency reported for trial balance 141.	2.7	\$145	\$392	SOX 404
Dewan	Amy	AD	Senior	10/17/05	Review trial balance 141 Summary of Interim Findings and Deficiency reports.	3.7	\$145	\$537	SOX 404
Dewan	Amy	AD	Senior	10/18/05	Coordinate staffing needs for Thermal and Interior validation including the logistics for staff coming from Cleveland.	1.3	\$145	\$189	SOX 404
Dewan	Amy	AD	Senior	10/18/05	Review interim validation programs for planning of the remediation/rollforward testing at Electronics & Safety.	2.6	\$145	\$377	SOX 404
Dewan	Amy	AD	Senior	10/18/05	Review trial balance 275 Summary of Interim Findings and Deficiency reports.	3.3	\$145	\$479	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Dewan	Amy	AD	Senior	10/18/05	Review trial balance 469 Summary of Interim Findings and Deficiency reports. Guidance to staff surrounding the remediation/rollforward testing at Thermal & Interior.	3.8	\$145	\$551	SOX 404
Dewan	Amy	AD	Senior	10/19/05	Review Electronics and Safety validation programs to address Deloitte and Touche's review comments of interim testing for Revenue.	2.1	\$145	\$305	SOX 404
Dewan	Amy	AD	Senior	10/19/05	Review Electronics and Safety validation programs to address Deloitte and Touche's review comments of interim testing for Treasury.	3.6	\$145	\$522	SOX 404
Dewan	Amy	AD	Senior	10/19/05	Guidance to staff surrounding the remediation/rollforward testing at Thermal & Interior.	3.8	\$145	\$551	SOX 404
Dewan	Amy	AD	Senior	10/20/05	Review Electronics and Safety validation programs to address Deloitte and Touche's review comments of interim testing for Fixed Assets, Expenditures and Employee Cost.	2.1	\$145	\$305	SOX 404
Dewan	Amy	AD	Senior	10/20/05	Review Electronics and Safety validation programs to address Deloitte and Touche's review comments of interim testing for Financial Reporting.	3.6	\$145	\$522	SOX 404
Dewan	Amy	AD	Senior	10/20/05	International report status and reviewing all emails from the validation leads surrounding same.	3.8	\$145	\$551	SOX 404
Dewan	Amy	AD	Senior	10/21/05	Review trial balance 503 Summary of Interim Findings and Deficiency reports. Providing guidance to another team member on the process for reviewing and best practices for international reports.	2.3	\$145	\$334	SOX 404
Dewan	Amy	AD	Senior	10/24/05	Importing Thermal and Interior fixed asset master file data into access and reviewing for possible changes to the master file.	3.2	\$145	\$464	SOX 404
Dewan	Amy	AD	Senior	10/24/05	Preparing the client assistance listing for the Electronics and Safety rollforward/remediation testing for fixed assets, expenditures and revenue processes. Inspect final control objective templates from the site (trial balance 755) for cleared review comments.	1.3	\$145	\$189	SOX 404
Dewan	Amy	AD	Senior	10/24/05	Preparing the client assistance listing for the Electronics and Safety rollforward/remediation testing for financial reporting, employee cost and treasury processes.	1.8	\$145	\$261	SOX 404
Dewan	Amy	AD	Senior	10/24/05	Preparing the client assistance listing for the Electronics and Safety rollforward/remediation testing for fixed assets, expenditures and revenue processes. Inspect final control objective templates from the site (trial balance 755) for cleared review comments.	3.3	\$145	\$479	SOX 404
Dewan	Amy	AD	Senior	10/24/05	Preparing the client assistance listing for the Electronics and Safety rollforward/remediation testing for financial reporting, employee cost and treasury processes.	3.4	\$145	\$493	SOX 404
Dewan	Amy	AD	Senior	10/24/05	Preparing estimated hours to complete for the Electronics and Safety remediation/rollforward testing.	3.7	\$145	\$537	SOX 404
Dewan	Amy	AD	Senior	10/25/05	Review trial balance 586 Summary of Interim Findings and Deficiency reports. Preparing the client assistance listing for the Electronics and Safety rollforward/remediation testing for the inventory process.	1.2	\$145	\$174	SOX 404
Dewan	Amy	AD	Senior	10/25/05	Review trial balance 586 Summary of Interim Findings and Deficiency reports. Preparing the client assistance listing for the Electronics and Safety rollforward/remediation testing for the inventory process.	2.4	\$145	\$348	SOX 404
Dewan	Amy	AD	Senior	10/25/05	Review trial balance MS448 Summary of Interim Findings and Deficiency reports. Guidance to staff surrounding the remediation/rollforward testing at Thermal & Interior.	3.3	\$145	\$479	SOX 404
Dewan	Amy	AD	Senior	10/25/05	Review trial balance MS448 Summary of Interim Findings and Deficiency reports. Guidance to staff surrounding the remediation/rollforward testing at Thermal & Interior.	3.6	\$145	\$522	SOX 404
Dewan	Amy	AD	Senior	10/26/05	Review trial balance MS448 Summary of Interim Findings and Deficiency reports. Guidance to staff surrounding the remediation/rollforward testing at Thermal & Interior.	1.9	\$145	\$276	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Dewan	Amy	AD	Senior	10/26/05	Review validation work performed at Thermal and Interior for Treasury and Financial Reporting.	2.4	\$145	\$348	SOX 404
Dewan	Amy	AD	Senior	10/26/05	Status and expectations meeting with Safety and Electronics validation team surrounding the scope of the validation.	2.4	\$145	\$348	SOX 404
Dewan	Amy	AD	Senior	10/26/05	Provide internal control coordinator with trial balance 573 review status and outstanding items after review of updated templates.	3.3	\$145	\$479	SOX 404
Dewan	Amy	AD	Senior	10/26/05	Review validation work performed at Thermal and Interior for Fixed Assets.	3.6	\$145	\$522	SOX 404
Dewan	Amy	AD	Senior	10/27/05	Weekly 404 status call with Delphi Validation team.	1.3	\$145	\$189	SOX 404
Dewan	Amy	AD	Senior	10/27/05	Review the Safeguarding of Assets control objective templates for trial balance 573.	2.3	\$145	\$334	SOX 404
Dewan	Amy	AD	Senior	10/27/05	Guidance to staff surrounding the remediation/rollforward testing at Thermal & Interior.	2.4	\$145	\$348	SOX 404
Dewan	Amy	AD	Senior	10/27/05	Review trial balance 283 Summary of Interim Findings and Deficiency reports.	3.2	\$145	\$464	SOX 404
Dewan	Amy	AD	Senior	10/28/05	Review trial balance MP760 Summary of Interim Findings and Deficiency reports.	2.1	\$145	\$305	SOX 404
Dewan	Amy	AD	Senior	10/28/05	Review trial balance MP448 Summary of Interim Findings and Deficiency reports.	2.3	\$145	\$334	SOX 404
Dewan	Amy	AD	Senior	10/28/05	Review trial balance 405/448 Summary of Interim Findings and Deficiency reports.	3.4	\$145	\$493	SOX 404
Dewan	Amy	AD	Senior	10/30/05	Travel time to Kokomo, IN from Michigan.	2.4	\$145	\$348	SOX 404
Dewan	Amy	AD	Senior	10/30/05	Travel time to Kokomo, IN from Michigan.	2.6	\$145	\$377	SOX 404
Dewan	Amy	AD	Senior	10/31/05	Review and comment on Summary of Interim Findings and Deficiency reports for TB 586.	0.6	\$145	\$87	SOX 404
Dewan	Amy	AD	Senior	10/31/05	Update status and review comments for control objective templates for TBs 573, 443, 504 and 755.	2.4	\$145	\$348	SOX 404
Dewan	Amy	AD	Senior	10/31/05	Guidance to staff surrounding the remediation/rollforward testing at Electronics & Safety.	3.2	\$145	\$464	SOX 404
Dewan	Amy	AD	Senior	10/31/05	Open meeting and follow-up with Michelle Wilkes, Internal Control Coordinator, to discuss the status of the requested items from the client assistance listing.	3.3	\$145	\$479	SOX 404
Dewan	Amy	AD	Senior	10/31/05	Review Deloitte and Touche review comments against the hard copy evidence retained on-site from interim testing.	3.8	\$145	\$551	SOX 404
Dewan Total						163.9		\$23,766	
Emright	John P.	JPE	Manager	10/10/05	Engagement Coordination - Review and correspondence on Delphi emails.	1.4	\$260	\$364	SOX 404
Emright	John P.	JPE	Manager	10/10/05	Review of European draft reports - various sites.	2.8	\$260	\$728	SOX 404
Emright	John P.	JPE	Manager	10/10/05	Roll-forward issues - testing plan, schedule, etc.	3.8	\$260	\$988	SOX 404
Emright	John P.	JPE	Manager	10/11/05	Engagement coordination - Review and correspondence on Delphi emails.	1.9	\$260	\$494	SOX 404
Emright	John P.	JPE	Manager	10/11/05	US Engagement Team status call and related issues.	2.3	\$260	\$598	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Enright	John P.	JPE	Manager	10/11/05	Roll-forward issues - testing plan, schedule, etc.	3.8	\$260	\$988	SOX 404
Enright	John P.	JPE	Manager	10/13/05	Global Conference/Status Call and related issues.	1.9	\$260	\$494	SOX 404
Enright	John P.	JPE	Manager	10/13/05	D&T meeting - preparation prior/afterwards.	2.3	\$260	\$598	SOX 404
Enright	John P.	JPE	Manager	10/13/05	Roll-forward issues - testing plan, schedule, etc.	3.8	\$260	\$988	SOX 404
Enright	John P.	JPE	Manager	10/19/05	Review of US draft reports - various sites.	1.8	\$260	\$468	SOX 404
Enright	John P.	JPE	Manager	10/19/05	Engagement coordination - Review and correspondence on Delphi emails.	2.4	\$260	\$624	SOX 404
Enright	John P.	JPE	Manager	10/19/05	Roll-forward issues - testing plan, schedule, etc.	3.8	\$260	\$988	SOX 404
Enright	John P.	JPE	Manager	10/20/05	D&T meeting - preparation prior/afterwards.	2.4	\$260	\$624	SOX 404
Enright	John P.	JPE	Manager	10/20/05	Global Conference/Status Call and related issues.	2.4	\$260	\$624	SOX 404
Enright	John P.	JPE	Manager	10/20/05	Review of US draft reports - various sites.	3.2	\$260	\$832	SOX 404
Enright	John P.	JPE	Manager	10/21/05	Engagement coordination - Correspondence with US team members.	1.4	\$260	\$364	SOX 404
Enright	John P.	JPE	Manager	10/21/05	Review of European draft reports - various sites.	3.2	\$260	\$832	SOX 404
Enright	John P.	JPE	Manager	10/21/05	Roll-forward issues - testing plan, schedule, etc.	3.4	\$260	\$884	SOX 404
Enright	John P.	JPE	Manager	10/23/05	Engagement coordination - Review and correspondence on Delphi emails.	1.9	\$260	\$494	SOX 404
Enright	John P.	JPE	Manager	10/23/05	US Engagement Team status call and related issues.	2.3	\$260	\$598	SOX 404
Enright	John P.	JPE	Manager	10/25/05	Roll-forward issues - testing plan, schedule, etc.	3.8	\$260	\$988	SOX 404
Enright	John P.	JPE	Manager	10/26/05	D&T meeting - preparation prior/afterwards.	2.3	\$260	\$598	SOX 404
Enright	John P.	JPE	Manager	10/26/05	Review of US draft reports - various sites.	2.4	\$260	\$624	SOX 404
Enright	John P.	JPE	Manager	10/26/05	Global Conference/Status Call and related issues.	3.3	\$260	\$858	SOX 404
Enright	John P.	JPE	Manager	10/27/05	Review of US draft Reports - various sites.	1.1	\$260	\$286	SOX 404
Enright	John P.	JPE	Manager	10/27/05	Engagement coordination - revised billing procedure discussions.	2.9	\$260	\$754	SOX 404
Enright	John P.	JPE	Manager	10/28/05	Engagement coordination - various sites.	1.2	\$260	\$312	SOX 404
Enright	John P.	JPE	Manager	10/28/05	Review of US draft Reports - various sites.	2.7	\$260	\$702	SOX 404
Enright	John P.	JPE	Senior Manager	10/31/05	Engagement coordination - Review and correspondence on Delphi emails.	1.1	\$260	\$286	SOX 404
Enright Total						73.0		\$18,980	
Felrenz	Beth Anne	BAF	Staff	10/31/05	DP&SS - TB 103 - Fixed Assets Validation.	1.9	\$116	\$220	SOX 404
Felrenz	Beth Anne	BAF	Staff	10/31/05	DP&SS - TB 103 - Inventory Validation.	3.3	\$116	\$383	SOX 404
Felrenz	Beth Anne	BAF	Staff	10/31/05	DP&SS - TB 103 - Employee Cost.	3.8	\$116	\$441	SOX 404
Felrenz Total						9.0		\$1,044	
Ford	David H.	DHF	Staff	10/11/05	Contacting people for expenditures validation.	0.6	\$116	\$70	SOX 404
Ford	David H.	DHF	Staff	10/11/05	Reviewing validation process for corporate testing of expenditures.	3.4	\$116	\$394	SOX 404
Ford	David H.	DHF	Staff	10/12/05	Editing various spreadsheets.	1.6	\$116	\$186	SOX 404
Ford	David H.	DHF	Staff	10/12/05	Preparation and review of workpapers.	2.4	\$116	\$278	SOX 404
Ford	David H.	DHF	Staff	10/12/05	Working on expenditures validation and meeting with Chuck Asbury for expenditures.	3.9	\$116	\$452	SOX 404
Ford	David H.	DHF	Staff	10/13/05	Rollforward meeting/training.	2.1	\$116	\$244	SOX 404
Ford	David H.	DHF	Staff	10/13/05	Working on Correcting Journal Entries and Workpapers for Corporate Validation.	2.7	\$116	\$313	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Ford	David H.	DHF	Staff	10/13/05	Working on Correcting Journal Entries and Workpapers for Corporate Validation.	3.3	\$116	\$383	SOX 404
Ford	David H.	DHF	Staff	10/14/05	Combining spreadsheets for rollforward work.	1.1	\$116	\$128	SOX 404
Ford	David H.	DHF	Staff	10/14/05	Corporate Accounting Consolidation Workpapers.	2.4	\$116	\$278	SOX 404
Ford	David H.	DHF	Staff	10/14/05	Working on Correcting Journal Entries and Workpapers for Corporate Validation.	3.4	\$116	\$394	SOX 404
Ford	David H.	DHF	Staff	10/17/05	Working on Corporate Fixed Asset Validation.	0.6	\$116	\$70	SOX 404
Ford	David H.	DHF	Staff	10/17/05	Tying together corporate validation papers.	2.4	\$116	\$278	SOX 404
Ford	David H.	DHF	Staff	10/17/05	Reviewing fixed asset validation program.	2.6	\$116	\$302	SOX 404
Ford	David H.	DHF	Staff	10/18/05	Compiling corporate fixed assets results.	1.6	\$116	\$186	SOX 404
Ford	David H.	DHF	Staff	10/18/05	Validation testing of IT corporate fixed assets.	3.1	\$116	\$360	SOX 404
Ford	David H.	DHF	Staff	10/18/05	Validation testing of IT corporate fixed assets.	3.3	\$116	\$383	SOX 404
Ford	David H.	DHF	Staff	10/19/05	Corporate IT fixed assets validation testing.	2.1	\$116	\$244	SOX 404
Ford	David H.	DHF	Staff	10/19/05	Compiling results from validation testing.	2.8	\$116	\$325	SOX 404
Ford	David H.	DHF	Staff	10/19/05	Corporate IT fixed assets validation testing.	3.1	\$116	\$360	SOX 404
Ford	David H.	DHF	Staff	10/20/05	Inquiring about corporate IT fixed assets and testing.	1.4	\$116	\$162	SOX 404
Ford	David H.	DHF	Staff	10/20/05	Corporate IT fixed assets testing.	2.1	\$116	\$244	SOX 404
Ford	David H.	DHF	Staff	10/20/05	Compiling results, working on documentation for corporate IT fixed assets.	3.2	\$116	\$371	SOX 404
Ford	David H.	DHF	Staff	10/20/05	Compiling results, working on documentation for corporate IT fixed assets.	3.3	\$116	\$383	SOX 404
Ford Total						58.5		\$6,786	
Hanitz	Lisa D.	LDH	Staff	10/30/05	Travel time to Delphi site.	3.4	\$116	\$394	SOX 404
Hanitz	Lisa D.	LDH	Staff	10/31/05	Reviewing testing templates.	1.6	\$116	\$186	SOX 404
Hanitz	Lisa D.	LDH	Staff	10/31/05	Sample selection for non-standard payment terms.	1.7	\$116	\$197	SOX 404
Hanitz	Lisa D.	LDH	Staff	10/31/05	Sample selection for shipping cut-off.	3.8	\$116	\$441	SOX 404
Hanitz Total						10.5		\$1,218	
Hanser	Charles J.	CJH	Partner	10/24/05	2006 strategy meeting with Randy Miller, Jeff Henning, John Enright of E&Y and Jennifer Williams of Delphi.	3.1	\$330	\$1,023	SOX 404
Hanser Total						3.1		\$1,023	
Henning	Jeffrey M.	JMH	Partner	10/11/05	Project coordination, including various conference calls and team meetings.	1.9	\$330	\$627	SOX 404
Henning	Jeffrey M.	JMH	Partner	10/12/05	Project coordination, including various conference calls and team meetings.	0.6	\$330	\$198	SOX 404
Henning	Jeffrey M.	JMH	Partner	10/12/05	Facilitated session regarding fraud risks/controls.	2.4	\$330	\$792	SOX 404
Henning	Jeffrey M.	JMH	Partner	10/23/05	Project coordination, including various conference calls and team meetings.	1.1	\$330	\$363	SOX 404
Henning	Jeffrey M.	JMH	Partner	10/24/05	SOX 404 discussions and follow-up.	0.6	\$330	\$198	SOX 404
Henning	Jeffrey M.	JMH	Partner	10/24/05	Strategy meeting with Jennifer Williams.	2.9	\$330	\$957	SOX 404
Henning Total						9.5		\$3,135	
Jain	Rahul	RJ	Senior	10/10/05	Reviewing B Site TB571.	1.6	\$145	\$232	SOX 404
Jain	Rahul	RJ	Senior	10/10/05	Reviewing B Site TB571.	2.6	\$145	\$377	SOX 404

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Jain	Rahul	RJ	Senior	10/10/05	Reviewing B Site TBSD8.	3.8	\$145	\$551	SOX 404
Jain	Rahul	RJ	Senior	10/11/05	Updating Exhibit J for B Sites.	2.2	\$145	\$319	SOX 404
Jain	Rahul	RJ	Senior	10/11/05	Preparing information requests for Inventory Rollforward.	2.4	\$145	\$348	SOX 404
Jain	Rahul	RJ	Senior	10/11/05	Testing Control # 2.1.1.	3.4	\$145	\$493	SOX 404
Jain	Rahul	RJ	Senior	10/12/05	Testing Control # 2.5.1.	2.1	\$145	\$305	SOX 404
Jain	Rahul	RJ	Senior	10/12/05	Testing Control # 2.1.2.	2.3	\$145	\$334	SOX 404
Jain	Rahul	RJ	Senior	10/13/05	Discussion on Control # 2.3.1.	3.6	\$145	\$522	SOX 404
Jain	Rahul	RJ	Senior	10/13/05	Collection of evidence for Control # 2.3.1.	2.2	\$145	\$319	SOX 404
Jain	Rahul	RJ	Senior	10/13/05	Discussion regarding Control # 2.3.2.	2.3	\$145	\$334	SOX 404
Jain	Rahul	RJ	Senior	10/13/05	Reviewing and updating Exhibit G.	2.7	\$145	\$392	SOX 404
Jain	Rahul	RJ	Senior	10/14/05	Review of evidence for Control # 2.3.2.	2.8	\$145	\$406	SOX 404
Jain	Rahul	RJ	Senior	10/14/05	Collection of evidence for Control # 2.3.2.	3.1	\$145	\$450	SOX 404
Jain	Rahul	RJ	Senior	10/14/05	Updating Rollforward Testing documentation.	3.2	\$145	\$464	SOX 404
Jain	Rahul	RJ	Senior	10/24/05	Discussion on Control # 2.3.2.	3.7	\$145	\$537	SOX 404
Jain	Rahul	RJ	Senior	10/24/05	Testing Control # 2.1.2.	3.2	\$145	\$464	SOX 404
Jain	Rahul	RJ	Senior	10/24/05	Testing Control # 2.1.1.	3.6	\$145	\$522	SOX 404
Jain	Rahul	RJ	Senior	10/25/05	Collection of evidence for Control # 2.3.2.	3.7	\$145	\$537	SOX 404
Jain	Rahul	RJ	Senior	10/25/05	Reviewing B Site TB571.	2.2	\$145	\$319	SOX 404
Jain	Rahul	RJ	Senior	10/25/05	Testing Control # 2.5.1.	3.8	\$145	\$551	SOX 404
Jain	Rahul	RJ	Senior	10/26/05	Discussion on Control # 2.3.1.	3.8	\$145	\$551	SOX 404
Jain	Rahul	RJ	Senior	10/26/05	Review of evidence for Control # 2.3.2.	2.1	\$145	\$305	SOX 404
Jain	Rahul	RJ	Senior	10/27/05	Collection of evidence for Control # 2.3.1.	3.4	\$145	\$493	SOX 404
Jain	Rahul	RJ	Senior	10/27/05	Updating Exhibit J for B Sites.	2.4	\$145	\$348	SOX 404
Jain	Rahul	RJ	Senior	10/27/05	Updating Rollforward Testing.	2.6	\$145	\$377	SOX 404
Jain	Rahul	RJ	Senior	10/28/05	Reviewing B Site TB5D8.	3.9	\$145	\$566	SOX 404
Jain	Rahul	RJ	Senior	10/28/05	Preparing information requests for Inventory Rollforward.	3.6	\$145	\$522	SOX 404
Jain	Rahul	RJ	Senior	10/28/05	Reviewing and updating Exhibit G.	3.8	\$145	\$551	SOX 404
Jain	Rahul	RJ	Senior	10/28/05		3.9	\$145	\$566	SOX 404
Jain Total						90.0		\$13,050	
Loy	Andrew	AEI	Staff	10/25/05	Reviewing accounting estimates, prepaid expenses and SG&A documentation.	2.1	\$116	\$244	SOX 404
Loy	Andrew	AEI	Staff	10/25/05	Security clearance and administrative debriefing.	2.7	\$116	\$313	SOX 404
Loy	Andrew	AEI	Staff	10/25/05	2005 SOX Validation Training and review of Delphi's procedures.	3.2	\$116	\$371	SOX 404
Loy	Andrew	AEI	Staff	10/26/05	Various data entry into E&Y system.	1.9	\$116	\$220	SOX 404
Loy	Andrew	AEI	Staff	10/26/05	Researching accounting estimates, prepaid expenses and SG&A documentation.	2.9	\$116	\$336	SOX 404
Loy	Andrew	AEI	Staff	10/26/05	Editing and revising Delphi procedures pertaining to accounting estimates, prepaid expenses and SG&A documentation for referential purposes.	3.2	\$116	\$371	SOX 404
Loy	Andrew	AEI	Staff	10/27/05	Information requests from Delphi client.	2.1	\$116	\$244	SOX 404
Loy	Andrew	AEI	Staff	10/27/05	Wrapping up work and client request information.	2.7	\$116	\$313	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Loy	Andrew	AEL	Staff	10/27/05	Sample request for Delphi client.	3.1	\$116	\$360	SOX 404
Loy	Andrew	AEL	Staff	10/28/05	Security clearance and administrative debriefing.	1.6	\$116	\$186	SOX 404
Loy	Andrew	AEL	Staff	10/28/05	Rollforward audit review.	2.8	\$116	\$325	SOX 404
Loy	Andrew	AEL	Staff	10/28/05	Control testing for Accounting procedures requirements.	3.7	\$116	\$429	SOX 404
Loy	Andrew	AEL	Staff	10/31/05	Defining of client engagement information.	2.7	\$116	\$313	SOX 404
Loy	Andrew	AEL	Staff	10/31/05	Control walkthrough for financial accounting and reporting memo.	3.4	\$116	\$394	SOX 404
Loy	Andrew	AEL	Staff	10/31/05	Contract reviews for personal business plans.	3.4	\$116	\$394	SOX 404
Loy Total						41.5		\$4,814	
Maximov	Konstantin N.	KNM	Staff	10/31/05	Created Delphi travel profile per company policy and made travel reservations.	1.2	\$116	\$139	SOX 404
Maximov	Konstantin N.	KNM	Staff	10/31/05	Sorted testing samples provided by Delphi staff.	1.8	\$116	\$209	SOX 404
Maximov	Konstantin N.	KNM	Staff	10/31/05	Travel from Columbus, OH - Warren, OH for audit.	3.1	\$116	\$360	SOX 404
Maximov	Konstantin N.	KNM	Staff	10/31/05	Reviewed documentation related to controls over the inventory process.	3.9	\$116	\$452	SOX 404
Maximov Total						10.0		\$1,160	
Miller	Randall J.	RJM	Partner	10/10/05	Preparation for conference call to discuss global account status with Jim Turley, Kevin Asher, Craig Connelly, Bryan Segedi and Greg Schoen.	1.1	\$330	\$363	SOX 404
Miller	Randall J.	RJM	Partner	10/10/05	Participate in conference call to discuss global account status with Jim Turley, Kevin Asher, Craig Connelly, Bryan Segedi and Greg Schoen.	2.8	\$330	\$924	SOX 404
Miller	Randall J.	RJM	Partner	10/12/05	Conference call regarding client acceptance process with Bryan Segedi, Kevin Asher, and other firm leadership.	1.7	\$330	\$561	SOX 404
Miller	Randall J.	RJM	Partner	10/12/05	Planning workshop with Jennifer Williams at Delphi Headquarters.	2.4	\$330	\$792	SOX 404
Miller	Randall J.	RJM	Partner	10/20/05	Project coordination, including discussions with E&Y team leaders regarding current roll-forward status.	1.9	\$330	\$627	SOX 404
Miller	Randall J.	RJM	Partner	10/21/05	Conference call led by John Enright to discuss engagement documentation.	1.4	\$330	\$462	SOX 404
Miller	Randall J.	RJM	Partner	10/24/05	Meeting with Jennifer Williams at Delphi Headquarters; 2006 Planning Session.	3.6	\$330	\$1,188	SOX 404
Miller Total						14.9		\$4,917	
Natarajan	Prabhakaran	PN	Staff	10/10/05	Delphi Connections - Financial Statement Close - Testing & Documentation.	1.9	\$116	\$220	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/10/05	Delphi Connections - Fixed Asset Validation - Documentation.	2.7	\$116	\$313	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/10/05	Delphi Connections - Fixed Asset Validation - Testing.	3.4	\$116	\$394	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/11/05	Delphi SOX 404 - Project administration and review.	0.4	\$116	\$46	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/11/05	Delphi Catalyst - Revenue Validation - Review Notes.	3.7	\$116	\$429	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/11/05	Delphi Catalyst - Revenue Validation - Testing.	3.9	\$116	\$452	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/12/05	Delphi Accounts Receivable Service Center - Discussion with client/manager.	0.9	\$116	\$104	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/12/05	Delphi Accounts Receivable Service Center - Revenue Validation - Review.	3.3	\$116	\$383	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/12/05	Delphi Connections - Fixed Asset Validation - Documentation.	3.8	\$116	\$441	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/13/05	Delphi Catalyst - Workpaper documentation.	0.6	\$116	\$70	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/13/05	Delphi Catalyst - Revenue Validation - Documentation.	3.1	\$116	\$360	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Natarajan	Prabhakaran	PN	Staff	10/13/05	Delphi Packard - Expenditure Validation - Addressing Review Comments.	3.6	\$116	\$418	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/13/05	Delphi Packard - Revenue Validation - Addressing Review Comments.	3.7	\$116	\$429	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/14/05	Delphi Connections - Workpaper Documentation.	1.9	\$116	\$220	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/14/05	Delphi Connections - Fixed Asset Validation - Workpaper Documentation.	3.1	\$116	\$360	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/14/05	Delphi Connections - Expenditure Validation - Completing Validation done at Mexico.	3.9	\$116	\$452	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/17/05	Delphi Catalyst - Revenue Validation - Addressing Review Comments.	2.4	\$116	\$278	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/17/05	Delphi Packard - Revenue Validation - Addressing Review Comments.	2.7	\$116	\$313	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/18/05	Delphi SOX 404 - Project administration and review.	0.6	\$116	\$70	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/18/05	Delphi Spain - B Site reviews.	3.4	\$116	\$394	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/19/05	Delphi Dayton - Fixed Asset Validation.	0.8	\$116	\$93	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/19/05	Delphi Spain - B Site reviews.	2.3	\$116	\$267	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/20/05	Delphi Dayton - Fixed Asset Validation.	0.9	\$116	\$104	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/21/05	Delphi Packard - Addressing D&T Comments.	2.1	\$116	\$244	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/24/05	Delphi Dayton - Addressing Review Comments.	1.4	\$116	\$162	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/25/05	Delphi Packard - Addressing D&T Comments.	1.9	\$116	\$220	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/26/05	Delphi Packard - Addressing D&T Comments.	1.1	\$116	\$128	SOX 404
Natarajan Total						63.5		\$7,366	
Norcross	Anna	AMN	Senior	10/11/05	Reviewed/commented on documentation for B-site SB9.	0.3	\$145	\$44	SOX 404
Norcross	Anna	AMN	Senior	10/11/05	Reviewed/commented on documentation for B-site SD7.	0.7	\$145	\$102	SOX 404
Norcross	Anna	AMN	Senior	10/11/05	Reviewed/commented on documentation for B-site 550.	1.1	\$145	\$160	SOX 404
Norcross	Anna	AMN	Senior	10/12/05	Reviewed/commented on documentation for B-site 550.	0.6	\$145	\$87	SOX 404
Norcross	Anna	AMN	Senior	10/12/05	Reviewed/commented on documentation for B-site SD7.	1.4	\$145	\$203	SOX 404
Norcross	Anna	AMN	Senior	10/14/05	Reviewed/Finalized schedules for B-site SB9.	0.3	\$145	\$44	SOX 404
Norcross	Anna	AMN	Senior	10/14/05	Reviewed/Finalized schedules for B-site 550.	0.7	\$145	\$102	SOX 404
Norcross	Anna	AMN	Senior	10/14/05	Reviewed/Finalized schedules for B-site SD7.	0.9	\$145	\$131	SOX 404
Norcross Total						6.0		\$870	
Pagac	Mathew M.	MMP	Manager	10/10/05	Update B-Site leadsheet.	1.6	\$260	\$416	SOX 404
Pagac	Mathew M.	MMP	Manager	10/11/05	Review and correspondence regarding various Delphi emails.	1.4	\$260	\$364	SOX 404
Pagac	Mathew M.	MMP	Manager	10/12/05	Correspondence and review of B-Sites.	2.2	\$260	\$572	SOX 404
Pagac	Mathew M.	MMP	Manager	10/12/05	Discussions on rollover procedures.	2.3	\$260	\$598	SOX 404
Pagac	Mathew M.	MMP	Manager	10/13/05	Correspondence on open US intern sites	0.8	\$260	\$208	SOX 404
Pagac	Mathew M.	MMP	Manager	10/13/05	Review and correspondence on Delphi emails to Staff and Seniors (Victoria Richardson, Suchi Shah, Geetha Sharma).	1.8	\$260	\$468	SOX 404
Pagac	Mathew M.	MMP	Manager	10/13/05	Correspondence with US team.	2.4	\$260	\$624	SOX 404
Pagac	Mathew M.	MMP	Manager	10/17/05	Correspondence on B-Sites.	0.8	\$260	\$208	SOX 404
Pagac	Mathew M.	MMP	Manager	10/17/05	Discussions with US Team members regarding SOX testing.	1.7	\$260	\$442	SOX 404
Pagac	Mathew M.	MMP	Manager	10/17/05	Discussions with Delphi on SOX testing.	1.9	\$260	\$494	SOX 404
Pagac	Mathew M.	MMP	Manager	10/17/05	Review and respond on Delphi related emails.	3.6	\$260	\$936	SOX 404
Pagac	Mathew M.	MMP	Manager	10/18/05	Prepare and hold team meeting.	1.2	\$260	\$312	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Pagac	Mathew M.	MMP	Manager	10/18/05	Discussions with Delphi regarding processes.	1.8	\$260	\$468	SOX 404
Pagac	Mathew M.	MMP	Manager	10/18/05	Attend D&T meeting and preparation prior/after.	2.4	\$260	\$624	SOX 404
Pagac	Mathew M.	MMP	Manager	10/18/05	Discussions with US Team members regarding SOX testing.	2.6	\$260	\$676	SOX 404
Pagac	Mathew M.	MMP	Manager	10/19/05	Meetings with Saginaw Management.	0.8	\$260	\$208	SOX 404
Pagac	Mathew M.	MMP	Manager	10/19/05	Review and respond on Delphi related emails.	0.9	\$260	\$234	SOX 404
Pagac	Mathew M.	MMP	Manager	10/19/05	Discussions and correspondence with Saginaw Team.	1.8	\$260	\$468	SOX 404
Pagac	Mathew M.	MMP	Manager	10/19/05	Corporate testing discussions.	1.9	\$260	\$494	SOX 404
Pagac	Mathew M.	MMP	Manager	10/19/05	Travel during business hours to/from Saginaw.	2.6	\$260	\$676	SOX 404
Pagac	Mathew M.	MMP	Manager	10/20/05	Discussions and correspondence with Delphi.	1.8	\$260	\$468	SOX 404
Pagac	Mathew M.	MMP	Manager	10/20/05	Discussions and correspondence with Team.	2.4	\$260	\$624	SOX 404
Pagac	Mathew M.	MMP	Manager	10/20/05	Review and issue interim reports.	3.8	\$260	\$988	SOX 404
Pagac	Mathew M.	MMP	Manager	10/24/05	Review and correspond on emails.	1.2	\$260	\$312	SOX 404
Pagac	Mathew M.	MMP	Manager	10/24/05	Attend Strategy Meeting.	3.2	\$260	\$832	SOX 404
Pagac	Mathew M.	MMP	Manager	10/25/05	Prepare for Delphi Strategy Meeting.	3.6	\$260	\$936	SOX 404
Pagac	Mathew M.	MMP	Manager	10/25/05	Review correspondence and attend E&S meeting.	0.8	\$260	\$208	SOX 404
Pagac	Mathew M.	MMP	Manager	10/25/05	Staffing discussions/planning.	0.8	\$260	\$208	SOX 404
Pagac	Mathew M.	MMP	Manager	10/25/05	Prepare for and attend D&T meeting.	1.4	\$260	\$364	SOX 404
Pagac	Mathew M.	MMP	Manager	10/25/05	Team correspondence.	1.6	\$260	\$416	SOX 404
Pagac	Mathew M.	MMP	Manager	10/25/05	Discussions with Management and Delphi.	1.6	\$260	\$416	SOX 404
Pagac	Mathew M.	MMP	Manager	10/25/05	Review and correspond on Delphi emails.	1.8	\$260	\$468	SOX 404
Pagac	Mathew M.	MMP	Manager	10/26/05	Discussions with Team.	1.6	\$260	\$416	SOX 404
Pagac	Mathew M.	MMP	Manager	10/26/05	Work on Delphi staffing issues.	1.8	\$260	\$468	SOX 404
Pagac	Mathew M.	MMP	Manager	10/26/05	Review and issue interim reports.	2.2	\$260	\$572	SOX 404
Pagac	Mathew M.	MMP	Manager	10/26/05	Review and issue interim reports.	2.6	\$260	\$676	SOX 404
Pagac	Mathew M.	MMP	Manager	10/27/05	Discussions with Delphi.	1.8	\$260	\$468	SOX 404
Pagac	Mathew M.	MMP	Manager	10/27/05	Review interim reports.	2.2	\$260	\$572	SOX 404
Pagac	Mathew M.	MMP	Manager	10/27/05	Discussions with Team.	2.4	\$260	\$624	SOX 404
Pagac	Mathew M.	MMP	Manager	10/27/05	Work on determining international reports timeline.	3.6	\$260	\$936	SOX 404
Pagac	Mathew M.	MMP	Manager	10/28/05	Prepare and lead Team meeting.	1.6	\$260	\$416	SOX 404
Pagac	Mathew M.	MMP	Manager	10/28/05	Discussions with Delphi.	1.8	\$260	\$468	SOX 404
Pagac	Mathew M.	MMP	Manager	10/28/05	Finalize international reports timeline.	2.4	\$260	\$624	SOX 404
Pagac	Mathew M.	MMP	Manager	10/28/05	Review and correspondence on interim procedures with team.	2.4	\$260	\$624	SOX 404
Pagac	Mathew M.	MMP	Manager	10/28/05	Review and correspond on Delphi related emails.	2.4	\$260	\$624	SOX 404
Pagac	Mathew M.	MMP	Manager	10/31/05	Review and correspond on Delphi related emails.	1.2	\$260	\$312	SOX 404
Pagac Total						91.5		\$23,790	
Richardson	Victoria	VR	Senior	10/10/05	Prepared open items list for additional documents needed to complete Tulsa testing.	1.6	\$145	\$232	SOX 404
Richardson	Victoria	VR	Senior	10/10/05	Sent out e-mail to ICCs for additional information to complete B-Site Reviews.	1.8	\$145	\$261	SOX 404
Richardson	Victoria	VR	Senior	10/10/05	Documenting workpapers for Tulsa, OK.	3.8	\$145	\$551	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Richardson	Victoria	VR	Senior	10/10/05	B-Site Follow up review.	3.8	\$145	\$551	SOX 404
Richardson	Victoria	VR	Senior	10/11/05	Delphi Team Meeting.	1.4	\$145	\$203	SOX 404
Richardson	Victoria	VR	Senior	10/11/05	Sent out e-mail to ICCs for additional information to complete B-Site Reviews.				
Richardson	Victoria	VR	Senior	10/11/05	B-Site Reviews various TB510.	2.2	\$145	\$319	SOX 404
Richardson	Victoria	VR	Senior	10/11/05	B-Site Reviews various TB513.	3.6	\$145	\$522	SOX 404
Richardson	Victoria	VR	Senior	10/12/05	Read authoritative guidance.	3.8	\$145	\$551	SOX 404
Richardson	Victoria	VR	Senior	10/12/05	Performed research on various subject matters relating to policy writing.	3.4	\$145	\$493	SOX 404
Richardson	Victoria	VR	Senior	10/13/05	Global Status Update Meeting.	3.6	\$145	\$522	SOX 404
Richardson	Victoria	VR	Senior	10/13/05	Performed research on various subject matters relating to policy writing.	1.3	\$145	\$189	SOX 404
Richardson	Victoria	VR	Senior	10/13/05	Performed research on various subject matters relating to policy writing.	2.3	\$145	\$334	SOX 404
Richardson	Victoria	VR	Senior	10/13/05	Prepared Tulsa's management report.	2.4	\$145	\$348	SOX 404
Richardson	Victoria	VR	Senior	10/13/05	Performed research on various subject matters relating to policy writing.	2.8	\$145	\$406	SOX 404
Richardson	Victoria	VR	Senior	10/14/05	B-Site Reviews - various sites.	3.2	\$145	\$464	SOX 404
Richardson	Victoria	VR	Senior	10/14/05	B-Site Reviews - various sites.	2.9	\$145	\$421	SOX 404
Richardson	Victoria	VR	Senior	10/14/05	Followed up on review notes to Tulsa's management report.	3.4	\$145	\$493	SOX 404
Richardson	Victoria	VR	Senior	10/18/05	Delphi Team Meeting.	3.7	\$145	\$537	SOX 404
Richardson	Victoria	VR	Senior	10/18/05	Dayton and Tulsa Validation Program Review.	1.1	\$145	\$160	SOX 404
Richardson	Victoria	VR	Senior	10/18/05	Dayton and Tulsa Validation Program Review.	1.4	\$145	\$203	SOX 404
Richardson	Victoria	VR	Senior	10/18/05	Dayton and Tulsa Validation Program Review.	1.8	\$145	\$261	SOX 404
Richardson	Victoria	VR	Senior	10/18/05	Dayton and Tulsa Validation Program Review.	2.2	\$145	\$319	SOX 404
Richardson	Victoria	VR	Senior	10/18/05	Dayton and Tulsa Validation Program Review.	2.6	\$145	\$377	SOX 404
Richardson	Victoria	VR	Senior	10/19/05	Reviewed Tulsa Validation Program, external workpapers and provided review notes.	0.9	\$145	\$131	SOX 404
Richardson	Victoria	VR	Senior	10/19/05	Reviewed Tulsa Validation Program, external workpapers and provided review notes.	1.6	\$145	\$232	SOX 404
Richardson	Victoria	VR	Senior	10/19/05	Reviewed Tulsa Validation Program, external workpapers and provided review notes.	1.9	\$145	\$276	SOX 404
Richardson	Victoria	VR	Senior	10/19/05	Reviewed Tulsa Validation Program, external workpapers and provided review notes.	2.1	\$145	\$305	SOX 404
Richardson	Victoria	VR	Senior	10/19/05	Tulsa's Exhibit I and J report.	2.2	\$145	\$319	SOX 404
Richardson	Victoria	VR	Senior	10/20/05	Global Status Update Meeting.	0.8	\$145	\$116	SOX 404
Richardson	Victoria	VR	Senior	10/20/05	Various B-Site Reviews.	1.1	\$145	\$160	SOX 404
Richardson	Victoria	VR	Senior	10/20/05	Various B-Site Reviews.	1.9	\$145	\$276	SOX 404
Richardson	Victoria	VR	Senior	10/20/05	Various B-Site Reviews.	1.9	\$145	\$276	SOX 404
Richardson	Victoria	VR	Senior	10/20/05	Various B-Site Reviews.	2.1	\$145	\$305	SOX 404
Richardson	Victoria	VR	Senior	10/20/05	Various B-Site Reviews.	2.2	\$145	\$319	SOX 404
Richardson	Victoria	VR	Senior	10/20/05	Tulsa's Exhibit I and J report.	3.2	\$145	\$464	SOX 404
Richardson	Victoria	VR	Senior	10/24/05	Meeting with E&Y Team regarding Delphi.	2.9	\$145	\$421	SOX 404
Richardson	Victoria	VR	Senior	10/24/05	Reviewed Tulsa's Revenue validation program and workpapers and wrote review notes.	3.4	\$145	\$493	SOX 404
Richardson	Victoria	VR	Senior	10/24/05	Reviewed Tulsa Financial Reporting, and Safeguarding of Assets.	3.7	\$145	\$537	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Richardson	Victoria	VR	Senior	10/25/05	E&Y Team Meeting	1.3	\$145	\$189	SOX 404
Richardson	Victoria	VR	Senior	10/25/05	Administrative - Discussing B-Sites and Contract Administration Project.	2.7	\$145	\$392	SOX 404
Richardson	Victoria	VR	Senior	10/25/05	B-Site Reviews - various sites.	2.8	\$145	\$406	SOX 404
Richardson	Victoria	VR	Senior	10/25/05	B-Site Reviews - various sites.	3.2	\$145	\$464	SOX 404
Richardson	Victoria	VR	Senior	10/27/05	Global Status Update Meeting	2.1	\$145	\$305	SOX 404
Richardson	Victoria	VR	Senior	10/27/05	Research on SAS 70	2.4	\$145	\$348	SOX 404
Richardson	Victoria	VR	Senior	10/27/05	Research on SAS 70	2.8	\$145	\$406	SOX 404
Richardson	Victoria	VR	Senior	10/27/05	B-Site Reviews - various sites.	3.8	\$145	\$551	SOX 404
Richardson	Victoria	VR	Senior	10/28/05	B-Site Reviews - various sites.	1.9	\$145	\$276	SOX 404
Richardson	Victoria	VR	Senior	10/31/05	B-Site Reviews - various sites.	2.4	\$145	\$348	SOX 404
Richardson	Victoria	VR	Senior	10/31/05	B-Site Reviews - various sites.	2.6	\$145	\$377	SOX 404
Richardson Total						120.0		\$17,400	
Rossie	Jayne E.	JER	Staff	10/10/05	Engagement Coordination including responding to various emails and phone calls regarding engagement details.	2.8	\$116	\$325	SOX 404
Rossie	Jayne E.	JER	Staff	10/10/05	Engagement Coordination including roll-forward schedule.	3.2	\$116	\$371	SOX 404
Rossie	Jayne E.	JER	Staff	10/11/05	Engagement Coordination including updates to engagement schedule/contact information and website.	1.4	\$116	\$162	SOX 404
Rossie	Jayne E.	JER	Staff	10/12/05	Engagement Coordination including updates to engagement schedule/contact information and website.	1.1	\$116	\$128	SOX 404
Rossie	Jayne E.	JER	Staff	10/17/05	Coordination and planning for revised Delphi billing procedures.	1.9	\$116	\$220	SOX 404
Rossie	Jayne E.	JER	Staff	10/18/05	Engagement Coordination including roll-forward schedule.	1.6	\$116	\$186	SOX 404
Rossie	Jayne E.	JER	Staff	10/19/05	Engagement Coordination including roll-forward schedule.	1.9	\$116	\$220	SOX 404
Rossie	Jayne E.	JER	Staff	10/20/05	Engagement Coordination including updates to engagement schedule/contact information and website.	2.1	\$116	\$244	SOX 404
Rossie	Jayne E.	JER	Staff	10/24/05	Engagement Coordination including updates to engagement schedule/contact information and website.	2.7	\$116	\$313	SOX 404
Rossie	Jayne E.	JER	Staff	10/24/05	Accumulation of information related to preparation of fee application.	3.1	\$116	\$360	SOX 404
Rossie	Jayne E.	JER	Staff	10/24/05	Coordination and planning for revised Delphi billing procedures.	3.2	\$116	\$371	SOX 404
Rossie	Jayne E.	JER	Staff	10/25/05	Accumulation of information related to preparation of fee application.	2.1	\$116	\$244	SOX 404
Rossie	Jayne E.	JER	Staff	10/25/05	Accumulation of information related to preparation of fee application.	2.8	\$116	\$325	SOX 404
Rossie	Jayne E.	JER	Staff	10/25/05	Accumulation of information related to preparation of fee application.	3.1	\$116	\$360	SOX 404
Rossie	Jayne E.	JER	Staff	10/26/05	Coordination and planning for revised Delphi billing procedures.	2.9	\$116	\$336	SOX 404
Rossie	Jayne E.	JER	Staff	10/26/05	Coordination and planning for revised Delphi billing procedures.	3.2	\$116	\$371	SOX 404
Rossie	Jayne E.	JER	Staff	10/26/05	Engagement Coordination including updates to engagement schedule/contact information and website.	3.4	\$116	\$394	SOX 404
Rossie	Jayne E.	JER	Staff	10/27/05	Coordination and planning for revised Delphi billing procedures.	3.1	\$116	\$360	SOX 404
Rossie	Jayne E.	JER	Staff	10/27/05	Accumulation of information related to preparation of fee application.	3.2	\$116	\$371	SOX 404
Rossie	Jayne E.	JER	Staff	10/27/05	Engagement Coordination including roll-forward schedule.	3.7	\$116	\$429	SOX 404
Rossie	Jayne E.	JER	Staff	10/28/05	Coordination and planning for revised Delphi billing procedures.	3.1	\$116	\$360	SOX 404
Rossie	Jayne E.	JER	Staff	10/28/05	Accumulation of information related to preparation of fee application.	3.3	\$116	\$383	SOX 404
Rossie	Jayne E.	JER	Staff	10/28/05	Engagement Coordination including updates to engagement schedule/contact information and website.	3.7	\$116	\$429	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Rossie	Jayne E.	JER	Staff	10/31/05	Accumulation of information related to preparation of fee application.	3.4	\$116	\$394	SOX 404
Rossie	Jayne E.	JER	Staff	10/31/05	Accumulation of information related to preparation of fee application.	3.4	\$116	\$394	Contingency Planning
Rossie Total						69.4		\$8,050	
Schmansky	Michael S.	MSS	Staff	10/31/05	Account reconciliation and journal voucher roll forward testing.	1.9	\$116	\$220	SOX 404
Schmansky	Michael S.	MSS	Staff	10/31/05	Preparation for the week (1st week on Delphi), familiarizing myself with client.	2.3	\$116	\$267	SOX 404
Schmansky	Michael S.	MSS	Staff	10/31/05	Inventory roll forward testing.	3.8	\$116	\$441	SOX 404
Schmansky Total						8.0		\$928	
Scotland	Maria D.	MDS	Senior	10/17/05	Prepared 575 tracking sheet for TB 575.	2.8	\$145	\$406	SOX 404
Scotland	Maria D.	MDS	Senior	10/17/05	Prepared tracking sheets for TB 481.	3.4	\$145	\$493	SOX 404
Scotland	Maria D.	MDS	Senior	10/17/05	Prepared tracking sheet for TB 448.	3.4	\$145	\$493	SOX 404
Scotland	Maria D.	MDS	Senior	10/17/05	Prepared 575 tracking sheet for TB 575.	3.4	\$145	\$493	SOX 404
Scotland	Maria D.	MDS	Senior	10/17/05	Prepared and issued 2nd round comments for TB 448.	2.2	\$145	\$319	SOX 404
Scotland	Maria D.	MDS	Senior	10/8/05	Reviewed expenditure, safeguarding of assets for TB448 - 2nd round.	2.6	\$145	\$377	SOX 404
Scotland	Maria D.	MDS	Senior	10/8/05	Prepared and issued 2nd round comments for TB 448.	2.8	\$145	\$406	SOX 404
Scotland	Maria D.	MDS	Senior	10/8/05	Reviewed tax, inventory for TB 448 - 2nd round.	3.4	\$145	\$493	SOX 404
Scotland	Maria D.	MDS	Senior	10/9/05	Issue 2nd round comments for TB 481.	0.8	\$145	\$116	SOX 404
Scotland	Maria D.	MDS	Senior	10/9/05	Reviewed TB 481 expenditure - 2nd round.	2.7	\$145	\$392	SOX 404
Scotland	Maria D.	MDS	Senior	10/9/05	Reviewed revenue TB 481 - 2nd round.	2.9	\$145	\$421	SOX 404
Scotland	Maria D.	MDS	Senior	10/9/05	Reviewed TB 481 fixed assets, treasury - 2nd round.	3.6	\$145	\$522	SOX 404
Scotland	Maria D.	MDS	Senior	10/20/05	Review various international reports.	2.4	\$145	\$348	SOX 404
Scotland	Maria D.	MDS	Senior	10/20/05	Issue 2nd round comments for various B sites.	2.8	\$145	\$406	SOX 404
Scotland	Maria D.	MDS	Senior	10/20/05	Review various international reports.	3.4	\$145	\$493	SOX 404
Scotland	Maria D.	MDS	Senior	10/20/05	Review various international reports.	3.4	\$145	\$493	SOX 404
Scotland	Maria D.	MDS	Senior	10/21/05	2.3 Reviewed 575 B site employee cost, expenditure, financial reporting 2nd round	2.1	\$145	\$305	SOX 404
Scotland	Maria D.	MDS	Senior	10/21/05	Reviewed TB 575 - B site - 2nd round fixed assets, inventory, treasury.	2.3	\$145	\$334	SOX 404
Scotland	Maria D.	MDS	Senior	10/21/05	3.1 Prepare and issue 2nd round comments 575	3.6	\$145	\$522	SOX 404
Scotland	Maria D.	MDS	Senior	10/24/05	Prepare staff for fixed asset testing. Held opening meeting.	2.6	\$145	\$377	SOX 404
Scotland	Maria D.	MDS	Senior	10/24/05	Prepare and issue request list for fixed assets.	3.2	\$145	\$464	SOX 404
Scotland	Maria D.	MDS	Senior	10/24/05	Met with inventory process owner to discuss inventory testing.	3.4	\$145	\$493	SOX 404
Scotland	Maria D.	MDS	Senior	10/24/05	Review treasury control, objective and audit program.	3.8	\$145	\$551	SOX 404
Scotland	Maria D.	MDS	Senior	10/25/05	Conducted process owner for revenue testing.	1.9	\$145	\$276	SOX 404
Scotland	Maria D.	MDS	Senior	10/25/05	Received and selected tests for inventory.	2.7	\$145	\$392	SOX 404
Scotland	Maria D.	MDS	Senior	10/25/05	Met with process owner to discuss selections for inventory testing.	3.6	\$145	\$522	SOX 404
Scotland	Maria D.	MDS	Senior	10/25/05	Met with data entry to discuss generating reports for inventory.	3.8	\$145	\$551	SOX 404
Scotland	Maria D.	MDS	Senior	10/26/05	Discuss selections for inventory testing.	2.6	\$145	\$377	SOX 404
Scotland	Maria D.	MDS	Senior	10/26/05	Prepared document request list for expenditures.	2.8	\$145	\$406	SOX 404
Scotland	Maria D.	MDS	Senior	10/26/05	Examined rollover plan for testing.	3.2	\$145	\$464	SOX 404
Scotland	Maria D.	MDS	Senior	10/26/05	Examined rollover plan for testing.	3.4	\$145	\$493	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Scotland	Maria D.	MDS	Senior	10/27/05	Reviewed Fixed Assets.	2.8	\$145	\$406	SOX 404
Scotland	Maria D.	MDS	Senior	10/27/05	Prepared various exhibits.	3.1	\$145	\$450	SOX 404
Scotland	Maria D.	MDS	Senior	10/27/05	Documented financial reporting and treasury testing.	3.2	\$145	\$464	SOX 404
Scotland	Maria D.	MDS	Senior	10/27/05	Commenced inventory testing rollover.	3.4	\$145	\$493	SOX 404
Scotland	Maria D.	MDS	Senior	10/28/05	Met with lead contact to discuss deficiencies and possible course of action in testing.	2.2	\$145	\$319	SOX 404
Scotland	Maria D.	MDS	Senior	10/28/05	Obtained and tested open items for financial reporting, and treasury.	2.6	\$145	\$377	SOX 404
Scotland	Maria D.	MDS	Senior	10/28/05	Held further discussions with staff on fixed asset testing.	3.2	\$145	\$464	SOX 404
Scotland	Maria D.	MDS	Senior	10/31/05	Testing of cycles - Fixed Assets.	2.2	\$145	\$319	SOX 404
Scotland	Maria D.	MDS	Senior	10/31/05	Testing of cycles - Inventory.	2.8	\$145	\$406	SOX 404
Scotland	Maria D.	MDS	Senior	10/31/05	Testing of cycles - Expenditures.	3.7	\$145	\$537	SOX 404
Scotland	Maria D.	MDS	Senior	10/31/05	Testing of cycles - Fixed Assets.	3.8	\$145	\$551	SOX 404
Scotland Total						124.0		\$17,980	
Shah	Suruchi	SS	Senior	10/10/05	California Documentation review.	1.6	\$145	\$232	SOX 404
Shah	Suruchi	SS	Senior	10/10/05	Review of B-Site - TB 430.	2.3	\$145	\$334	SOX 404
Shah	Suruchi	SS	Senior	10/10/05	Corporate testing.	3.2	\$145	\$464	SOX 404
Shah	Suruchi	SS	Senior	10/10/05	Travel time to Troy.	3.9	\$145	\$566	SOX 404
Shah	Suruchi	SS	Senior	10/11/05	Delphi Scheduling.	1.9	\$145	\$276	SOX 404
Shah	Suruchi	SS	Senior	10/11/05	Corporate testing.	3.4	\$145	\$493	SOX 404
Shah	Suruchi	SS	Senior	10/11/05	Review of B-Site - TB 485.	3.7	\$145	\$537	SOX 404
Shah	Suruchi	SS	Senior	10/12/05	California Documentation review.	1.9	\$145	\$276	SOX 404
Shah	Suruchi	SS	Senior	10/12/05	Corporate testing.	2.7	\$145	\$392	SOX 404
Shah	Suruchi	SS	Senior	10/12/05	Review of B-Site - TB527.	3.2	\$145	\$464	SOX 404
Shah	Suruchi	SS	Senior	10/12/05	Corporate testing.	1.6	\$145	\$232	SOX 404
Shah	Suruchi	SS	Senior	10/13/05	SOX Testing Documentation.	1.8	\$145	\$261	SOX 404
Shah	Suruchi	SS	Senior	10/13/05	Review of B-Site - TB 608.	3.4	\$145	\$493	SOX 404
Shah	Suruchi	SS	Senior	10/13/05	Corporate testing.	3.8	\$145	\$551	SOX 404
Shah	Suruchi	SS	Senior	10/14/05	Travel time to Cleveland.	3.3	\$145	\$479	SOX 404
Shah	Suruchi	SS	Senior	10/14/05	Review of B-Site - TB 744.	3.6	\$145	\$522	SOX 404
Shah	Suruchi	SS	Senior	10/14/05	SOX Testing Documentation.	1.9	\$145	\$276	SOX 404
Shah	Suruchi	SS	Senior	10/14/05	Corporate testing.	3.3	\$145	\$479	SOX 404
Shah	Suruchi	SS	Senior	10/14/05	Review of B-Site - MP532.	3.6	\$145	\$522	SOX 404
Shah	Suruchi	SS	Senior	10/17/05	Rollforward Planning for Packard.	3.3	\$145	\$479	SOX 404
Shah	Suruchi	SS	Senior	10/17/05	Corporate testing.	3.6	\$145	\$522	SOX 404
Shah	Suruchi	SS	Senior	10/17/05	Travel time to Troy.	2.3	\$145	\$334	SOX 404
Shah	Suruchi	SS	Senior	10/18/05	Rollforward Planning for Packard.	2.9	\$145	\$421	SOX 404
Shah	Suruchi	SS	Senior	10/18/05	Corporate testing.	3.4	\$145	\$493	SOX 404
Shah	Suruchi	SS	Senior	10/18/05	SOX Testing Documentation Review CAS inventory.	3.4	\$145	\$493	SOX 404
Shah	Suruchi	SS	Senior	10/19/05	SOX Deficiency tracker.	2.2	\$145	\$319	SOX 404
Shah	Suruchi	SS	Senior	10/19/05	Corporate testing.	3.1	\$145	\$450	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Shah	Suruchi	SS	Senior	10/19/05	Corporate testing.	3.7	\$145	\$537	SOX 404
Shah	Suruchi	SS	Senior	10/20/05	SOX Testing Meeting.	1.2	\$145	\$174	SOX 404
Shah	Suruchi	SS	Senior	10/20/05	SOX Deficiency tracker Planning control	1.3	\$145	\$189	SOX 404
Shah	Suruchi	SS	Senior	10/20/05	Corporate testing.	3.2	\$145	\$464	SOX 404
Shah	Suruchi	SS	Senior	10/20/05	Travel time to Cleveland.	3.6	\$145	\$522	SOX 404
Shah	Suruchi	SS	Senior	10/20/05	Corporate testing.	3.9	\$145	\$566	SOX 404
Shah	Suruchi	SS	Senior	10/21/05	SOX Planning meeting with management.	1.2	\$145	\$174	SOX 404
Shah	Suruchi	SS	Senior	10/21/05	SOX planning for Rollforward & Remediation.	2.8	\$145	\$406	SOX 404
Shah	Suruchi	SS	Senior	10/23/05	Corporate testing review of FA.	1.9	\$145	\$276	SOX 404
Shah	Suruchi	SS	Senior	10/24/05	Review of B-Site - TB 485.	2.4	\$145	\$348	SOX 404
Shah	Suruchi	SS	Senior	10/24/05	Explaining Rollforward Testing for inventory to staff.	2.7	\$145	\$392	SOX 404
Shah	Suruchi	SS	Senior	10/24/05	Review of the documentation for Rollforward.	3.9	\$145	\$566	SOX 404
Shah	Suruchi	SS	Senior	10/25/05	Corporate testing review of FA.	1.1	\$145	\$160	SOX 404
Shah	Suruchi	SS	Senior	10/25/05	SOX Testing explanation.	1.8	\$145	\$261	SOX 404
Shah	Suruchi	SS	Senior	10/25/05	Review of B-Site - TB 430.	3.4	\$145	\$493	SOX 404
Shah	Suruchi	SS	Senior	10/25/05	Review of B-Site - TB 430.	3.7	\$145	\$537	SOX 404
Shah	Suruchi	SS	Senior	10/26/05	SOX Rollforward testing.	1.2	\$145	\$174	SOX 404
Shah	Suruchi	SS	Senior	10/26/05	Review of B-Site - TB527.	2.4	\$145	\$348	SOX 404
Shah	Suruchi	SS	Senior	10/26/05	Review of B-Site - TB527.	2.9	\$145	\$421	SOX 404
Shah	Suruchi	SS	Senior	10/26/05	Review of B-Site - TB527.	3.8	\$145	\$551	SOX 404
Shah	Suruchi	SS	Senior	10/27/05	SOX Rollforward testing.	1.3	\$145	\$189	SOX 404
Shah	Suruchi	SS	Senior	10/27/05	Review of B-Site - TB 608.	2.1	\$145	\$305	SOX 404
Shah	Suruchi	SS	Senior	10/27/05	Review of B-Site - TB 608.	2.9	\$145	\$421	SOX 404
Shah	Suruchi	SS	Senior	10/27/05	Review of B-Site - TB 608.	3.6	\$145	\$522	SOX 404
Shah	Suruchi	SS	Senior	10/27/05	Review of B-Site - TB 608.	3.8	\$145	\$551	SOX 404
Shah	Suruchi	SS	Senior	10/28/05	CA Exhibit J meeting with client	0.9	\$145	\$131	SOX 404
Shah	Suruchi	SS	Senior	10/28/05	Review of B-Site - TB 744.	3.4	\$145	\$493	SOX 404
Shah	Suruchi	SS	Senior	10/28/05	Review of B-Site - TB 744.	3.7	\$145	\$537	SOX 404
Shah	Suruchi	SS	Senior	10/28/05	B-Site Email Correspondence.	3.9	\$145	\$566	SOX 404
Shah	Suruchi	SS	Senior	10/31/05	Email for the correspondence for SOX 404.	3.3	\$145	\$479	SOX 404
Shah	Suruchi	SS	Senior	10/31/05	Correspondence work for SOX 404 for revenue cycle.	3.8	\$145	\$551	SOX 404
Shah	Suruchi	SS	Senior	10/31/05	Conference call with management regarding various SOX 404 reports.	3.9	\$145	\$566	SOX 404
Shah Total						170.0		\$24,650	
Sharma	Geetika	GS	Staff	10/10/05	Review and become familiar with the AWS system; review Matt Pagac's emails regarding AWS program.	2.2	\$116	\$255	SOX 404
Sharma	Geetika	GS	Staff	10/11/05	E&C - Revised validation program lead sheet - clarified documentation.	2.2	\$116	\$255	SOX 404
Sharma	Geetika	GS	Staff	10/11/05	E&C - Received more documentation on testing on suspense and related party accounts - validate and document.	2.4	\$116	\$278	SOX 404
Sharma	Geetika	GS	Staff	10/11/05	E&C - Received more documentation on testing on suspense and related party accounts - validate and document.	2.7	\$116	\$313	SOX 404
Sharma	Geetika	GS	Staff	10/11/05	AWS - Divide deficiency files in appropriate categories for location.	2.9	\$116	\$336	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Sharma	Geetika	GS	Staff	10/12/05	AWS - Reviewing emails from manager Matt Pagac regarding AWS setup.	1.8	\$116	\$209	SOX 404
Sharma	Geetika	GS	Staff	10/12/05	AWS - Divide deficiency files in appropriate categories for location.	2.3	\$116	\$267	SOX 404
Sharma	Geetika	GS	Staff	10/12/05	E&C - Finish wrapping up open items for Fixed Asset Validation Program.	3.6	\$116	\$418	SOX 404
Sharma	Geetika	GS	Staff	10/12/05	AWS - Divide deficiency files in appropriate categories for location.	3.9	\$116	\$452	SOX 404
Sharma	Geetika	GS	Staff	10/13/05	E&C - Answer questions from Donell on testing, revise a few items in Fixed Asset Validation Program.	1.1	\$116	\$128	SOX 404
Sharma	Geetika	GS	Staff	10/13/05	Read mails from Matt Pagac, save files in folders and then Divide deficiency files in appropriate categories for location.	1.4	\$116	\$162	SOX 404
Sharma	Geetika	GS	Staff	10/13/05	Delphi Global Meeting, Jim Turley Visit.	1.9	\$116	\$220	SOX 404
Sharma	Geetika	GS	Staff	10/13/05	AWS - Divide deficiency files in appropriate categories for location.	3.6	\$116	\$418	SOX 404
Sharma	Geetika	GS	Staff	10/14/05	AWS - Answer emails from Matt regarding deficiency files.	1.4	\$116	\$162	SOX 404
Sharma	Geetika	GS	Staff	10/14/05	AWS - Divide deficiency files in appropriate categories for location - send files to Matt to distribute globally.	2.9	\$116	\$336	SOX 404
Sharma	Geetika	GS	Staff	10/14/05	AWS - Divide deficiency files in appropriate categories for location.	3.7	\$116	\$429	SOX 404
Sharma	Geetika	GS	Staff	10/17/05	T&I Fixed Asset disposal - reviewing documentation and validating.	1.1	\$116	\$128	SOX 404
Sharma	Geetika	GS	Staff	10/17/05	T&I Fixed Asset Disposal - request more documentation to support analysis.	1.9	\$116	\$220	SOX 404
Sharma	Geetika	GS	Staff	10/17/05	AWS Divide deficiency files in appropriate categories for location - downloading files into AWS.	2.1	\$116	\$244	SOX 404
Sharma	Geetika	GS	Staff	10/17/05	E&C Validation testing for Financial reporting.	2.9	\$116	\$336	SOX 404
Sharma	Geetika	GS	Staff	10/18/05	AWS - Importing files in AWS from Matt Pagac.	1.3	\$116	\$151	SOX 404
Sharma	Geetika	GS	Staff	10/18/05	T&I Requesting information for account reconciliation roll forward testing from Tom Caste.	1.4	\$116	\$162	SOX 404
Sharma	Geetika	GS	Staff	10/18/05	Delphi meeting at E&Y office.	2.1	\$116	\$244	SOX 404
Sharma	Geetika	GS	Staff	10/18/05	T&I Fixed Asset disposal, validating and documenting workpapers.	2.2	\$116	\$255	SOX 404
Sharma	Geetika	GS	Staff	10/19/05	T&I - Sample selection for Capital spending and fixed asset additions.	2.4	\$116	\$278	SOX 404
Sharma	Geetika	GS	Staff	10/19/05	T&I - Requesting Appropriation requests from Xochitl Castaneda in Mexico. Putting together documentation.	2.7	\$116	\$313	SOX 404
Sharma	Geetika	GS	Staff	10/19/05	T&I - Sit down meeting to gather documentation for Fixed Asset rollforward validating testing - select samples.	3.9	\$116	\$452	SOX 404
Sharma	Geetika	GS	Staff	10/20/05	T&I: Problems with sample selection - reselect samples for selected replacements, request files from fixed asset acquisition as of December 04 and September 05.	1.4	\$116	\$162	SOX 404
Sharma	Geetika	GS	Staff	10/20/05	T&I Tracking sheet update on progress.	1.4	\$116	\$162	SOX 404
Sharma	Geetika	GS	Staff	10/20/05	T&I Validating remaining workpapers, emailing follow-ups for requests.	2.6	\$116	\$302	SOX 404
Sharma	Geetika	GS	Staff	10/20/05	T&I - Creating leadsheets for workpapers.	3.6	\$116	\$418	SOX 404
Sharma	Geetika	GS	Staff	10/21/05	Meeting at E&Y office for Delphi.	0.6	\$116	\$70	SOX 404
Sharma	Geetika	GS	Staff	10/21/05	T&I Documenting workpapers from the week in order to get them ready for the person who is taking over next week. Last minute validating.	3.4	\$116	\$394	SOX 404
Sharma	Geetika	GS	Staff	10/24/05	Travel from Troy, MI to Saginaw, MI	2.2	\$116	\$255	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Sharma	Geetika	GS	Staff	10/24/05	Saginaw Roll forward sample selections, reviewing worksheets from interim testing	2.6	\$116	\$302	SOX 404
Sharma	Geetika	GS	Staff	10/24/05	Saginaw - Meeting with individuals regarding sample selections	3.2	\$116	\$371	SOX 404
Sharma	Geetika	GS	Staff	10/25/05	Saginaw - Creating lead sheets for testing	1.1	\$116	\$128	SOX 404
Sharma	Geetika	GS	Staff	10/25/05	Saginaw - Recording results for testing of roll forward, revenue, and expenditure testing.	2.1	\$116	\$244	SOX 404
Sharma	Geetika	GS	Staff	10/25/05	Internal E&Y team meeting for Delphi.	2.2	\$116	\$255	SOX 404
Sharma	Geetika	GS	Staff	10/25/05	Saginaw Started testing of roll forward, revenue, and expenditure testing.	3.6	\$116	\$418	SOX 404
Sharma	Geetika	GS	Staff	10/26/05	AWS - Add files into AWS that Matt Pagac requested.	1.6	\$116	\$186	SOX 404
Sharma	Geetika	GS	Staff	10/26/05	Email follow-up on requests for supporting documents.	1.9	\$116	\$220	SOX 404
Sharma	Geetika	GS	Staff	10/26/05	Saginaw - Compiled documentation requested for account reconciliation for roll forward testing.	2.1	\$116	\$244	SOX 404
Sharma	Geetika	GS	Staff	10/26/05	Saginaw Test journal vouchers selections, reselect samples that did not have journal vouchers in particular months.	2.4	\$116	\$278	SOX 404
Sharma	Geetika	GS	Staff	10/27/05	Saginaw - Completed notes for person to pick up testing next week.	1.4	\$116	\$162	SOX 404
Sharma	Geetika	GS	Staff	10/27/05	Meet with Lindy regarding list of requests still outstanding	1.8	\$116	\$209	SOX 404
Sharma	Geetika	GS	Staff	10/27/05	Saginaw Complete testing of Account reconciliations	2.2	\$116	\$255	SOX 404
Sharma	Geetika	GS	Staff	10/27/05	Saginaw - review of finalized notes for person beginning testing next week.	2.6	\$116	\$302	SOX 404
Sharma	Geetika	GS	Staff	10/28/05	Global Delphi meeting.	1.4	\$116	\$162	SOX 404
Sharma	Geetika	GS	Staff	10/28/05	Drive from Saginaw to Troy, MI	2.2	\$116	\$255	SOX 404
Sharma	Geetika	GS	Staff	10/28/05	SOX 404 - Saginaw Complete testing of Journal vouchers and reselect samples by sitting down with Lindy and selecting those JVs that exist for particular months.	2.4	\$116	\$278	SOX 404
Sharma	Geetika	GS	Staff	10/30/05	Drive from Troy, MI to Kokomo, IN.	2.8	\$116	\$325	SOX 404
Sharma	Geetika	GS	Staff	10/31/05	Discussion with Reona Vang and Army Dewan on how to document results for remediation and roll forward testing.	0.6	\$116	\$70	SOX 404
Sharma	Geetika	GS	Staff	10/31/05	SOX 404 - Requesting items through email and replying back to client emails.	1.6	\$116	\$186	SOX 404
Sharma	Geetika	GS	Staff	10/31/05	SOX 404 - Reviewed worksheets from interim testing and started creating lead sheets for testing.	2.3	\$116	\$267	SOX 404
Sharma	Geetika	GS	Staff	10/31/05	SOX 404 - Reviewing templates to understand process for blocked billing and impairment analysis.	3.7	\$116	\$429	SOX 404
Sharma Total						127.0		\$14,732	
Vang	Reona L.	RLV	Senior	10/30/05	Travel time from Warren, MI to Kokomo IN for Delphi E&S Division.	3.1	\$145	\$450	SOX 404
Vang	Reona L.	RLV	Senior	10/31/05	Reviewed Control Activity 4.1.1.4 - Blocked Billing Reports and assisted Staff (Geetika) on sample selection and the process of shipped not invoiced issues.	1.6	\$145	\$232	SOX 404
Vang	Reona L.	RLV	Senior	10/31/05	Reviewed listings/reports received from client that was requested in the Client Assistance Listing to ensure sample populations are valid and complete prior to selecting samples. Revenue - 4.1.1.4; and Inventory - 2.5.2.1.	3.3	\$145	\$479	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Vang	Reona L.	RLV	Senior	10/31/05	Reviewed and created responses to D&T Comments on Delphi SOX 404 Validation Team's Interim Testing Results on Treasury Revenue.	3.4	\$145	\$493	SOX 404
Vang	Reona L.	RLV	Senior	10/31/05	Created preliminary client listing for D&T Comments for Treasury & Revenue.	3.6	\$145	\$522	SOX 404
Vang Total						15.0		\$2,175	
Zapp	Amelia M.	AMZ	Staff	10/24/05	Preparation for Fixed Asset Testing at T&I	2.9	\$116	\$336	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/24/05	Travel time from Cleveland to Troy	3.3	\$116	\$383	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/24/05	Performing tests of Fixed Assets at T&I	3.8	\$116	\$441	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/25/05	Conference call with Delphi team	1.1	\$116	\$128	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/25/05	T&I Fixed Assets: Requesting and reviewing documents	3.2	\$116	\$371	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/25/05	T&I Fixed Assets: Meetings with process owners	3.8	\$116	\$441	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/25/05	T&I Fixed Assets: Performing tests of Fixed Assets	3.9	\$116	\$452	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/26/05	T&I Fixed Assets: Meetings with process owners	1.8	\$116	\$209	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/26/05	T&I Fixed Assets: Meetings with process owners	2.2	\$116	\$255	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/26/05	T&I Fixed Assets: Performing tests of Fixed Assets	3.7	\$116	\$429	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/26/05	T&I Fixed Assets: Documentation	3.8	\$116	\$441	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/27/05	T&I Employee Cost: Reviewing process and test information	1.7	\$116	\$197	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/27/05	T&I Fixed Assets: Documentation	1.9	\$116	\$220	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/27/05	T&I Fixed Assets: Performing tests of Fixed Assets	3.3	\$116	\$383	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/28/05	T&I Fixed Assets: Meetings with process owners	3.6	\$116	\$418	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/28/05	T&I Fixed Assets: Meetings with process owners	2.3	\$116	\$267	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/28/05	T&I Fixed Assets: Documentation	2.4	\$116	\$278	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/28/05	Travel time from Troy to Cleveland	3.8	\$116	\$441	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/31/05	Travel time from Cleveland to Troy.	3.6	\$116	\$418	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/31/05	Discussions with management of Delphi team.	3.6	\$116	\$418	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/31/05	Performing tests of Fixed Assets at T&I.	3.8	\$116	\$441	SOX 404
Zapp Total						63.5		\$7,366	
					BRS SOX 404 - Grand Total	1,600.6		\$240,057	



INVOICE NUMBER: US0123045906

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by the United States for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u> <u>Identification</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
TRAVMISC	\$ 6,648	\$ 6,648
	\$ 6,648	\$ 6,648

Total Due

\$6,648.00

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

Ernst & Young - United States
Delphi Corporation
Expense Summary
For the Period October 8, 2005 through October 31, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$2,683
Out of Town Travel - Meals	\$612
Out of Town Travel - Transportation	\$3,273
Telecommunications	\$80
Miscellaneous	\$0
Total	\$6,648

Ernst & Young - United States									
Delphi Corporation									
Summary of 2005 Expenses by Professional									
For the period: October 8, 2005 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Activity Code	
BKS - SOX 404									
Bentley	Scott D.	SDB	Staff	10/31/05	Out of Town Travel - Lodging	Lodge: Hotel while in Kokomo, IN for audit (10/31 - 11/3).	\$85	SOX 404	
Blasich	Stephen	SBB	Senior	10/24/05	Out of Town Travel - Lodging	Lodging in Saginaw, MI for Delphi engagement.	\$62	SOX 404	
Blasich	Stephen	SBB	Senior	10/25/05	Out of Town Travel - Lodging	Lodging in Saginaw, MI for Delphi engagement.	\$62	SOX 404	
Blasich	Stephen	SBB	Senior	10/26/05	Out of Town Travel - Lodging	Lodging in Saginaw, MI for Delphi engagement.	\$62	SOX 404	
Blasich	Stephen	SBB	Senior	10/27/05	Out of Town Travel - Lodging	Lodging in Saginaw, MI for Delphi engagement.	\$62	SOX 404	
Blasich	Stephen	SBB	Senior	10/31/05	Out of Town Travel - Lodging	Lodge: Lodging in Saginaw, MI for Delphi engagement.	\$63	SOX 404	
Chamorro	Destiny D.	DDC	Staff	10/31/05	Out of Town Travel - Lodging	Lodge: Hotel stay while working on Saginaw on Delphi Steering.	\$61	SOX 404	
Dewan	Amy	AD	Senior	10/31/05	Out of Town Travel - Lodging	Lodge: Lodging while out of town for the E&S validation.	\$85	SOX 404	
Hanitz	Lisa D.	LDH	Staff	10/30/05	Out of Town Travel - Lodging	Lodge: stay at courtyard during Delphi engagement.	\$77	SOX 404	
Hanitz	Lisa D.	LDH	Staff	10/31/05	Out of Town Travel - Lodging	Lodge: stay at courtyard during Delphi engagement.	\$77	SOX 404	
Maximov	Konstantin N.	KNM	Staff	10/31/05	Out of Town Travel - Lodging	Lodge	\$84	SOX 404	
Shah	Sunuchi	SS	Senior	10/10/05	Out of Town Travel - Lodging	Hotel Lodging Charge.	\$90	SOX 404	
Shah	Sunuchi	SS	Senior	10/11/05	Out of Town Travel - Lodging	Hotel Lodging Charge.	\$90	SOX 404	
Shah	Sunuchi	SS	Senior	10/12/05	Out of Town Travel - Lodging	Hotel Lodging Charge.	\$90	SOX 404	
Shah	Sunuchi	SS	Senior	10/17/05	Out of Town Travel - Lodging	Hotel Lodging Charge.	\$90	SOX 404	
Shah	Sunuchi	SS	Senior	10/18/05	Out of Town Travel - Lodging	Hotel Lodging Charge.	\$90	SOX 404	
Shah	Sunuchi	SS	Senior	10/19/05	Out of Town Travel - Lodging	Hotel Lodging Charge.	\$90	SOX 404	
Shah	Sunuchi	SS	Senior	10/24/05	Out of Town Travel - Lodging	Lodging expense for Rahul Jain.	\$86	SOX 404	

Ernst & Young - United States		Delphi Corporation		Summary of 2005 Expenses by Professional		For the period: October 8, 2005 through October 31, 2005		
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Activity Code
Shah	Suruchi	SS	Senior	10/25/05	Out of Town Travel - Lodging	Lodging expense for Rahul Jain.	\$86	SOX 404
Shah	Suruchi	SS	Senior	10/26/05	Out of Town Travel - Lodging	Lodging expense for Rahul Jain.	\$86	SOX 404
Shah	Suruchi	SS	Senior	10/27/05	Out of Town Travel - Lodging	Lodging expense for Rahul Jain.	\$83	SOX 404
Sharma	Geetika	GS	Staff	10/24/05	Out of Town Travel - Lodging	Hotel accommodations for Monday 10-24-05.	\$62	SOX 404
Sharma	Geetika	GS	Staff	10/25/05	Out of Town Travel - Lodging	Hotel accommodations for Monday 10-25-05.	\$62	SOX 404
Sharma	Geetika	GS	Staff	10/26/05	Out of Town Travel - Lodging	Hotel accommodations for Monday 10-26-05.	\$62	SOX 404
Sharma	Geetika	GS	Staff	10/27/05	Out of Town Travel - Lodging	Hotel accommodations for Monday 10-27-05.	\$62	SOX 404
Sharma	Geetika	GS	Staff	10/30/05	Out of Town Travel - Lodging	Lodge: Hotel stay on Sunday for Delphi Kokomo, SOX 404 testing.	\$77	SOX 404
Sharma	Geetika	GS	Staff	10/31/05	Out of Town Travel - Lodging	Lodge: Hotel stay on Monday for Delphi Kokomo, SOX 404 testing.	\$77	SOX 404
Vang	Reona L.	RLV	Senior	10/30/05	Out of Town Travel - Lodging	Lodge: Hotel Expense - Courtyard Marriott. The rate was a Delphi - Contractor Rate of \$77.00 + Taxes.	\$85	SOX 404
Vang	Reona L.	RLV	Senior	10/31/05	Out of Town Travel - Lodging	Lodge: Hotel Expense - Courtyard Marriott. The rate was a Delphi - Contractor Rate of \$77.00 + Taxes.	\$85	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/24/05	Out of Town Travel - Lodging	Stay in Troy while working at Delphi (hotel cost is at the Delphi rate).	\$90	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/25/05	Out of Town Travel - Lodging	Stay in Troy while working at Delphi (hotel cost is at the Delphi rate).	\$90	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/26/05	Out of Town Travel - Lodging	Stay in Troy while working at Delphi (hotel cost is at the Delphi rate).	\$90	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/27/05	Out of Town Travel - Lodging	Stay in Troy while working at Delphi (hotel cost is at the Delphi rate).	\$90	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/31/05	Out of Town Travel - Lodging	Lodge: stay in Troy while working at Delphi.	\$90	SOX 404
Out of Town Travel - Lodging Total							\$2,683	
Bhasich	Stephen	SBB	Senior	10/24/05	Out of Town Travel - Meals	Dinner while out of town in Saginaw for Delphi 404 engagement.	\$7	SOX 404
Bhasich	Stephen	SBB	Senior	10/25/05	Out of Town Travel - Meals	Breakfast while in Saginaw for Delphi 404 engagement.	\$2	SOX 404

Ernst & Young - United States									
Delphi Corporation		Summary of 2005 Expenses by Professional		For the period: October 8, 2005 through October 31, 2005					
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Activity Code	
Blasich	Stephen	SBB	Senior	10/25/05	Out of Town Travel - Meals	Dinner for Geetika Sharma and myself.	\$53	SOX 404	
Blasich	Stephen	SBB	Senior	10/26/05	Out of Town Travel - Meals	Breakfast while in Saginaw for Delphi 404 engagement.	\$2	SOX 404	
Blasich	Stephen	SBB	Senior	10/26/05	Out of Town Travel - Meals	Dinner for Geetika Sharma and myself.	\$31	SOX 404	
Blasich	Stephen	SBB	Senior	10/27/05	Out of Town Travel - Meals	Breakfast while in Saginaw for Delphi 404 engagement.	\$2	SOX 404	
Blasich	Stephen	SBB	Senior	10/27/05	Out of Town Travel - Meals	Dinner for Geetika Sharma and myself.	\$29	SOX 404	
Blasich	Stephen	SBB	Senior	10/28/05	Out of Town Travel - Meals	Breakfast while in Saginaw for Delphi 404 engagement.	\$2	SOX 404	
Blasich	Stephen	SBB	Senior	10/31/05	Out of Town Travel - Meals	Dinner for Destiny Chamarro and myself.	\$44	SOX 404	
Dewan	Amy	AD	Senior	10/30/05	Out of Town Travel - Meals	Dinner: Dinner while out of town for validation of 404 controls at Kokomo, IN.	\$6	SOX 404	
Dewan	Amy	AD	Senior	10/31/05	Out of Town Travel - Meals	Bkft: Breakfast while out of town for the E&S validation.	\$6	SOX 404	
Hanitz	Lisa D.	LDH	Staff	10/31/05	Out of Town Travel - Meals	Bkft	\$4	SOX 404	
Hanitz	Lisa D.	LDH	Staff	10/31/05	Out of Town Travel - Meals	Dinner: Dinner with Scott Bentley, Amy Dewan, Reona Yang, and Geetika Sharma at Outback during Delphi Engagement.	\$128	SOX 404	
Jain	Rahul	RJ	Senior	10/24/05	Out of Town Travel - Meals	Dinner: Dinner Expenses in Warren, Ohio.	\$2	SOX 404	
Jain	Rahul	RJ	Senior	10/25/05	Out of Town Travel - Meals	Dinner: Dinner Expenses in Warren, Ohio.	\$10	SOX 404	
Maximov	Konstantin N.	KNM	Staff	10/31/05	Out of Town Travel - Meals	Dinner	\$20	SOX 404	
Shah	Suruchi	SS	Senior	10/10/05	Out of Town Travel - Meals	Breakfast Expense at Troy.	\$7	SOX 404	
Shah	Suruchi	SS	Senior	10/10/05	Out of Town Travel - Meals	Dinner Expense at Troy.	\$15	SOX 404	
Shah	Suruchi	SS	Senior	10/11/05	Out of Town Travel - Meals	Breakfast Expense at Troy.	\$5	SOX 404	
Shah	Suruchi	SS	Senior	10/11/05	Out of Town Travel - Meals	Dinner Expense at Troy.	\$8	SOX 404	
Shah	Suruchi	SS	Senior	10/12/05	Out of Town Travel - Meals	Breakfast Expense at Troy.	\$2	SOX 404	

Ernst & Young - United States									
Delphi Corporation									
Summary of 2005 Expenses by Professional									
For the period: October 8, 2005 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Activity Code	
Shah	Suruchi	SS	Senior	10/13/05	Out of Town Travel - Meals	Breakfast Expense at Troy.	\$8	SOX 404	
Shah	Suruchi	SS	Senior	10/17/05	Out of Town Travel - Meals	Breakfast Expense at Troy.	\$7	SOX 404	
Shah	Suruchi	SS	Senior	10/17/05	Out of Town Travel - Meals	Dinner Expense at Troy.	\$9	SOX 404	
Shah	Suruchi	SS	Senior	10/18/05	Out of Town Travel - Meals	Breakfast Expense at Troy.	\$8	SOX 404	
Shah	Suruchi	SS	Senior	10/19/05	Out of Town Travel - Meals	Breakfast Expense at Troy.	\$9	SOX 404	
Shah	Suruchi	SS	Senior	10/19/05	Out of Town Travel - Meals	Dinner Expense at Troy.	\$12	SOX 404	
Shah	Suruchi	SS	Senior	10/20/05	Out of Town Travel - Meals	Breakfast Expense at Troy	\$9	SOX 404	
Shah	Suruchi	SS	Senior	10/24/05	Out of Town Travel - Meals	Dinner Expense in Saginaw.	\$10	SOX 404	
Shah	Suruchi	SS	Senior	10/25/05	Out of Town Travel - Meals	Toll expense near Warren, OH.	\$3	SOX 404	
Shah	Suruchi	SS	Senior	10/27/05	Out of Town Travel - Meals	Dinner Expense in Saginaw.	\$7	SOX 404	
Sharma	Geetika	GS	Staff	10/24/05	Out of Town Travel - Meals	Dinner while in Saginaw.	\$12	SOX 404	
Sharma	Geetika	GS	Staff	10/25/05	Out of Town Travel - Meals	Breakfast while in Saginaw.	\$5	SOX 404	
Sharma	Geetika	GS	Staff	10/26/05	Out of Town Travel - Meals	Breakfast while in Saginaw.	\$3	SOX 404	
Sharma	Geetika	GS	Staff	10/27/05	Out of Town Travel - Meals	Breakfast while in Saginaw.	\$5	SOX 404	
Sharma	Geetika	GS	Staff	10/28/05	Out of Town Travel - Meals	Breakfast while in Saginaw.	\$4	SOX 404	
Sharma	Geetika	GS	Staff	10/30/05	Out of Town Travel - Meals	Dinner: Traveling through Indianapolis.	\$21	SOX 404	
Sharma	Geetika	GS	Staff	10/31/05	Out of Town Travel - Meals	Bkft	\$2	SOX 404	
Vang	Reona L.	RLV	Senior	10/30/05	Out of Town Travel - Meals	Dinner	\$7	SOX 404	
Vang	Reona L.	RLV	Senior	10/31/05	Out of Town Travel - Meals	Bkft	\$3	SOX 404	

Ernst & Young - United States									
Delphi Corporation									
Summary of 2005 Expenses by Professional									
For the period: October 8, 2005 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category	Expense Description	Expense Amount	Activity Code	
Zapp	Amelia M.	AMZ	Staff	10/24/05	Out of Town Travel - Meals	Dinner in Troy while working at T&L	\$20	SOX 404	
Zapp	Amelia M.	AMZ	Staff	10/25/05	Out of Town Travel - Meals	Dinner in Troy while working at T&L	\$17	SOX 404	
Zapp	Amelia M.	AMZ	Staff	10/26/05	Out of Town Travel - Meals	Dinner in Troy while working at T&L	\$16	SOX 404	
Zapp	Amelia M.	AMZ	Staff	10/27/05	Out of Town Travel - Meals	Dinner in Troy while working at T&L	\$11	SOX 404	
Zapp	Amelia M.	AMZ	Staff	10/31/05	Out of Town Travel - Meals	Dinner: dinner in Troy while working at Delphi.	\$19	SOX 404	
					Out of Town Travel - Meals Total		\$612		
Bajbus	Carolyn	CLB	Staff	10/25/05	Out of Town Travel - Transportation	Mileage - Travel from Cleveland to Warren for Delphi assignment.	\$49	SOX 404	
Bajbus	Carolyn	CLB	Staff	10/26/05	Out of Town Travel - Transportation	Mileage - Travel from Cleveland to Warren for Delphi assignment.	\$49	SOX 404	
Bajbus	Carolyn	CLB	Staff	10/27/05	Out of Town Travel - Transportation	Mileage - Travel from Cleveland to Warren for Delphi assignment.	\$49	SOX 404	
Bajbus	Carolyn	CLB	Staff	10/28/05	Out of Town Travel - Transportation	Mileage - Travel from Cleveland to Warren for Delphi assignment.	\$49	SOX 404	
Bajbus	Carolyn	CLB	Staff	10/31/05	Out of Town Travel - Transportation	Tolls	\$3	SOX 404	
Bajbus	Carolyn	CLB	Staff	10/31/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Travel from Home in Cleveland, OH to Troy, MI for Delphi.	\$61	SOX 404	
Bajbus	Carolyn	CLB	Staff	10/31/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Travel from Home in Cleveland, OH to Troy, MI for Delphi.	(\$15)	SOX 404	
Bentley	Scott D.	SDB	Staff	10/31/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Ground transportation to the client site in Kokomo, IN and back to the Cincinnati office.	(\$3)	SOX 404	
Bentley	Scott D.	SDB	Staff	10/31/05	Out of Town Travel - Transportation	Mileage: Ground transportation to the client site in Kokomo, IN and back to the Cincinnati office.	\$150	SOX 404	
Blasich	Stephen	SBB	Senior	10/24/05	Out of Town Travel - Transportation	Mileage to Delphi Saginaw.	\$32	SOX 404	
Blasich	Stephen	SBB	Senior	10/28/05	Out of Town Travel - Transportation	Mileage from Delphi Saginaw.	\$32	SOX 404	
Blasich	Stephen	SBB	Senior	10/31/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Mileage to Delphi Saginaw.	(\$8)	SOX 404	
Blasich	Stephen	SBB	Senior	10/31/05	Out of Town Travel - Transportation	Mileage: Mileage to Delphi Saginaw	\$40	SOX 404	

Ernst & Young - United States									
Delphi Corporation									
Summary of 2005 Expenses by Professional									
For the period: October 8, 2005 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Activity Code	
Chamorro	Destiny D.	DDC	Staff	10/31/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Mileage to Delphi Saginaw.	(\$10)	SOX 404	
Chamorro	Destiny D.	DDC	Staff	10/31/05	Out of Town Travel - Transportation	Mileage: mileage to Saginaw Michigan.	\$46	SOX 404	
Dewan	Amy	AD	Senior	10/30/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Mileage for travel to E&S for validation	(\$3)	SOX 404	
Dewan	Amy	AD	Senior	10/30/05	Out of Town Travel - Transportation	Mileage: Mileage for travel to E&S for validation.	\$141	SOX 404	
Ford	David H.	DHB	Staff	10/11/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Travel from Canton MI to Delphi location in Troy.	(\$29)	SOX 404	
Ford	David H.	DHB	Staff	10/11/05	Out of Town Travel - Transportation	Mileage: Travel from Canton MI to Delphi location in Troy.	\$44	SOX 404	
Ford	David H.	DHB	Staff	10/12/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Travel from Canton MI to Delphi location in Troy.	(\$29)	SOX 404	
Ford	David H.	DHB	Staff	10/12/05	Out of Town Travel - Transportation	Mileage: Travel from Canton MI to Delphi location in Troy.	\$44	SOX 404	
Ford	David H.	DHB	Staff	10/13/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Travel from Canton MI to Delphi location in Troy.	(\$29)	SOX 404	
Ford	David H.	DHB	Staff	10/13/05	Out of Town Travel - Transportation	Mileage: Travel from Canton MI to Delphi location in Troy.	\$44	SOX 404	
Ford	David H.	DHB	Staff	10/13/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Travel from Canton MI to Delphi location in Troy.	(\$29)	SOX 404	
Ford	David H.	DHB	Staff	10/14/05	Out of Town Travel - Transportation	Mileage: Travel from Canton MI to Delphi location in Troy.	\$44	SOX 404	
Ford	David H.	DHB	Staff	10/14/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Travel from Canton MI to Troy MI Delphi HQ.	(\$29)	SOX 404	
Ford	David H.	DHB	Staff	10/17/05	Out of Town Travel - Transportation	Mileage: Travel from Canton MI to Troy MI Delphi HQ.	\$44	SOX 404	
Ford	David H.	DHB	Staff	10/18/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Travel from Canton MI to Delphi HQ in Troy and travel between Delphi HQ and other Delphi location.	(\$29)	SOX 404	
Ford	David H.	DHB	Staff	10/18/05	Out of Town Travel - Transportation	Mileage: Travel from Canton MI to Delphi HQ in Troy and travel between Delphi HQ and other Delphi location.	\$47	SOX 404	
Ford	David H.	DHB	Staff	10/19/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Travel from Canton MI to Delphi HQ in Troy and travel between Delphi HQ and other Delphi location.	(\$29)	SOX 404	
Ford	David H.	DHB	Staff	10/19/05	Out of Town Travel - Transportation	Mileage: Travel from Canton MI to Delphi HQ in Troy and travel between Delphi HQ and other Delphi location.	\$47	SOX 404	

Ernst & Young - United States								
Delphi Corporation								
Summary of 2005 Expenses by Professional								
For the period: October 8, 2005 through October 31, 2005								
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Activity Code
Ford	David H.	DHB	Staff	10/20/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute.: Travel from Canton MI to Delphi Hq in Troy.	(\$29)	SOX 404
Ford	David H.	DHB	Staff	10/20/05	Out of Town Travel - Transportation	Mileage: Travel from Canton MI to Delphi Hq in Troy.	\$44	SOX 404
Hanitz	Lisa D.	LDH	Staff	10/30/05	Out of Town Travel - Transportation	Mileage: Drive from Novi to Kokomo, IN.	\$113	SOX 404
Jain	Rahul	RJ	Senior	10/14/05	Out of Town Travel - Transportation	RentalCar: Gas expenses for the period October 3 to October 14, 2005.	\$30	SOX 404
Jain	Rahul	RJ	Senior	10/23/05	Out of Town Travel - Transportation	Gas Expense for travel from Troy to Warren, Ohio.	\$24	SOX 404
Jain	Rahul	RJ	Senior	10/26/05	Out of Town Travel - Transportation	RentalCar: Gas Expenses incurred at Warren, Ohio.	\$20	SOX 404
Jain	Rahul	RJ	Senior	10/26/05	Out of Town Travel - Transportation	Tolls: Toll Charges at Ohio Turnpike.	\$5	SOX 404
Jain	Rahul	RJ	Senior	10/26/05	Out of Town Travel - Transportation	Tolls: Toll Charges at Ohio Turnpike.	\$5	SOX 404
Jain	Rahul	RJ	Senior	10/26/05	Out of Town Travel - Transportation	Tolls: Toll Charges at Ohio Turnpike.	\$5	SOX 404
Jain	Rahul	RJ	Senior	10/26/05	Out of Town Travel - Transportation	Tolls: Toll Charges at Ohio Turnpike.	\$20	SOX 404
Jain	Rahul	RJ	Senior	10/31/05	Out of Town Travel - Transportation	RentalCar: Gas Expense incurred on October 30, 2005.	\$8	SOX 404
Maximov	Konstantin N.	KNM	Staff	10/31/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute: Columbus, OH - Warren, OH.	(\$3)	SOX 404
Maximov	Konstantin N.	KNM	Staff	10/31/05	Out of Town Travel - Transportation	Mileage: Columbus, OH - Warren, OH.	\$82	SOX 404
Pagac	Matthew M.	MMP	Manager	10/19/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute.: Drive to Saginaw.	(\$6)	SOX 404
Pagac	Matthew M.	MMP	Manager	10/19/05	Out of Town Travel - Transportation	Mileage: Drive to Saginaw.	\$85	SOX 404
Pagac	Matthew M.	MMP	Manager	10/24/05	Out of Town Travel - Transportation	Ground - Tolls	\$5	SOX 404
Pagac	Matthew M.	MMP	Manager	10/25/05	Out of Town Travel - Transportation	Ground - Tolls	\$5	SOX 404
Pagac	Matthew M.	MMP	Manager	10/27/05	Out of Town Travel - Transportation	Ground - Tolls	\$5	SOX 404
Pagac	Matthew M.	MMP	Manager	10/28/05	Out of Town Travel - Transportation	Ground - Tolls	\$5	SOX 404

Ernst & Young - United States								
Delphi Corporation								
Summary of 2005 Expenses by Professional								
For the period: October 8, 2005 through October 31, 2005								
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Activity Code
Richardson	Victoria	VR	Senior	10/14/05	Out of Town Travel - Transportation	Air: Northwest Airline - excess luggage fee due to carrying client workpapers - Tulsa, OK.	\$25	SOX 404
Richardson	Victoria	VR	Senior	10/14/05	Out of Town Travel - Transportation	Air: American Express E Ticket Fee from Detroit to Tulsa, OK.	\$29	SOX 404
Schmansky	Michael S.	MSS	Staff	10/31/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute.	(\$4)	SOX 404
Schmansky	Michael S.	MSS	Staff	10/31/05	Out of Town Travel - Transportation	Mileage to Saginaw.	\$75	SOX 404
Shah	Suruchi	SS	Senior	10/10/05	Out of Town Travel - Transportation	Gas expense for rental car.	\$34	SOX 404
Shah	Suruchi	SS	Senior	10/10/05	Out of Town Travel - Transportation	Tolls for highways around MI.	\$8	SOX 404
Shah	Suruchi	SS	Senior	10/11/05	Out of Town Travel - Transportation	RentalCar: gas expense for the rental car.	\$16	SOX 404
Shah	Suruchi	SS	Senior	10/13/05	Out of Town Travel - Transportation	RentalCar: gas expense for the rental car.	\$25	SOX 404
Shah	Suruchi	SS	Senior	10/16/05	Out of Town Travel - Transportation	RentalCar: gas expense for the rental car.	\$26	SOX 404
Shah	Suruchi	SS	Senior	10/17/05	Out of Town Travel - Transportation	Tolls for highways around MI.	\$8	SOX 404
Shah	Suruchi	SS	Senior	10/18/05	Out of Town Travel - Transportation	Tolls for highways around MI.	\$3	SOX 404
Shah	Suruchi	SS	Senior	10/20/05	Out of Town Travel - Transportation	RentalCar: gas expense for the rental car.	\$31	SOX 404
Shah	Suruchi	SS	Senior	10/23/05	Out of Town Travel - Transportation	RentalCar: gas expense for the rental car for the week ending 10/28 plus rental car charge for the entire month from Cleveland to Troy for Delphi audit.	\$633	SOX 404
Shah	Suruchi	SS	Senior	10/24/05	Out of Town Travel - Transportation	Toll expense near Warren, OH.	\$2	SOX 404
Shah	Suruchi	SS	Senior	10/24/05	Out of Town Travel - Transportation	Toll expense near Warren, OH.	\$3	SOX 404
Shah	Suruchi	SS	Senior	10/26/05	Out of Town Travel - Transportation	Toll expense near Warren, OH.	\$3	SOX 404
Shah	Suruchi	SS	Senior	10/27/05	Out of Town Travel - Transportation	Toll expense near Warren, OH.	\$3	SOX 404
Shah	Suruchi	SS	Senior	10/28/05	Out of Town Travel - Transportation	Toll expense near Warren, OH.	\$3	SOX 404

Ernst & Young - United States							Delphi Corporation	
Summary of 2005 Expenses by Professional							For the period: October 8, 2005 through October 31, 2005	
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Activity Code
Shah	Suruchi	SS	Senior	10/29/05	Out of Town Travel - Transportation	RentalCar: rental car charge for the entire month as travel to Cleveland and Troy for Delphi audit.	\$500	SOX 404
Shah	Suruchi	SS	Senior	10/30/05	Out of Town Travel - Transportation	RentalCar: gas expense for the rental car for week ending 11/5.	\$67	SOX 404
Shah	Suruchi	SS	Senior	10/31/05	Out of Town Travel - Transportation	Tolls: Toll	\$3	SOX 404
Sharma	Geetika	GS	Staff	10/24/05	Out of Town Travel - Transportation	Mileage - From Troy, MI to Saginaw, MI.	\$43	SOX 404
Sharma	Geetika	GS	Staff	10/25/05	Out of Town Travel - Transportation	From hotel to Delphi location in the morning and from Delphi to hotel in the evening.	\$8	SOX 404
Sharma	Geetika	GS	Staff	10/26/05	Out of Town Travel - Transportation	From hotel to Delphi location in the morning and from Delphi to hotel in the evening.	\$8	SOX 404
Sharma	Geetika	GS	Staff	10/27/05	Out of Town Travel - Transportation	From hotel to Delphi location in the morning and from Delphi to hotel in the evening.	\$8	SOX 404
Sharma	Geetika	GS	Staff	10/28/05	Out of Town Travel - Transportation	Mileage - From hotel to Delphi and then from Delphi to Troy, MI.	\$43	SOX 404
Sharma	Geetika	GS	Staff	10/30/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Troy, IN traveling to Kokomo, IN.	(\$2)	SOX 404
Sharma	Geetika	GS	Staff	10/30/05	Out of Town Travel - Transportation	Mileage: Troy, IN traveling to Kokomo, IN.	\$135	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/24/05	Out of Town Travel - Transportation	Mileage - Drive from Cleveland to Troy to work at Delphi.	\$106	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/28/05	Out of Town Travel - Transportation	Mileage - Drive from Troy to Cleveland, includes toll.	\$131	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/31/05	Out of Town Travel - Transportation	Tolls: drive from Cleveland to Troy for Delphi.	\$3	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/31/05	Out of Town Travel - Transportation	Mileage: drive from Cleveland to Troy for Delphi.	\$101	SOX 404
Scotland	Maria D.	MDS	Senior	10/21/05	Telecommunications	CellPhoneExp: Communication between managers, and process owners over a 3 week span.	\$15	SOX 404
Pagac	Matthew M.	MMP	Manager	10/11/05	Telecommunications	Cell Phone: Cell Phone Charges for October related to Delphi - Business Related and Summary of Support Included in Detail for Delphi	\$65	SOX 404
					Telecommunications Total		\$80	
					BRS - SOX 404 Grand Total		\$6,648	



INVOICE NUMBER: US0123045909

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. #460003975

Progress billing in connection with professional services rendered by the United States for the post-petition period October 8, 2005 through October 31, 2005 relative to the Delphi Controllers Accounting Policy Project in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Please note below the detail for hours by professional in accordance with the agreed upon rates in the engagement letter.

Invoiced Rates						
<u>RANK</u>	<u>Item</u> <u>Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
Partner	XDWEYP1	12.0	\$ 330	\$ 3,960		\$ 3,960
Manager	XDWEYM1	40.5	\$ 260	\$ 10,530		\$ 10,530
Senior	XDWEYS1	85.8	\$ 145	\$ 12,441		\$ 12,441
		138.3		\$ 26,931	\$	\$ 26,931

Total Due

\$26,931.00

Total Fees Requested: \$26,931
80% of Total Due: \$21,545

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

Ernst & Young - United States						
Exhibit C						
Delphi Corporation						
Summary of Hourly Rates by Professional for Exhibit D						
For the period: October 8, 2005 through October 31, 2005						
Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Blasich	Stephen	SBB	Senior	49.0	\$145	\$7,105
Cunningham	Donell T.	DTC	Senior	15.8	\$145	\$2,291
Henning	Jeffrey M.	JMH	Partner	12.0	\$330	\$3,960
Pagac	Matthew M.	MMP	Manager	40.5	\$260	\$10,530
Richardson	Victoria	VR	Senior	21.0	\$145	\$3,045
				138.3		\$26,931

Ernst & Young - United States													
Delphi Corporation													
Summary of 2005 Time by Professional													
For the period: October 8, 2005 through October 31, 2005													
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code				
BKS - Policies & Procedures													
Blasich	Stephen	SBB	Senior	10/12/05	Met with client on Statutory Account Reconciliation Policy.	0.6	\$145	\$87	Policies & Procedures				
Blasich	Stephen	SBB	Senior	10/12/05	Met with client on R&D Policy.	0.7	\$145	\$102	Policies & Procedures				
Blasich	Stephen	SBB	Senior	10/12/05	Prepared Lease Policy training presentation.	3.3	\$145	\$479	Policies & Procedures				
Blasich	Stephen	SBB	Senior	10/12/05	Planning for Fixed Asset policy.	3.4	\$145	\$493	Policies & Procedures				
Blasich	Stephen	SBB	Senior	10/13/05	Followed up with client on Fixed Asset policy.	2.1	\$145	\$305	Policies & Procedures				
Blasich	Stephen	SBB	Senior	10/13/05	Followed up with client on Equity policy revisions.	2.3	\$145	\$334	Policies & Procedures				
Blasich	Stephen	SBB	Senior	10/13/05	Worked on formatting Fixed Asset policy draft.	3.6	\$145	\$522	Policies & Procedures				
Blasich	Stephen	SBB	Senior	10/14/05	Made revisions to Equity policy.	1.2	\$145	\$174	Policies & Procedures				
Blasich	Stephen	SBB	Senior	10/14/05	Made revisions to Notes Payable policy.	3.4	\$145	\$493	Policies & Procedures				
Blasich	Stephen	SBB	Senior	10/14/05	Made revisions to Notes Receivable policy.	3.4	\$145	\$493	Policies & Procedures				
Blasich	Stephen	SBB	Senior	10/17/05	Followed up with client on R&D policy questions.	0.8	\$145	\$116	Policies & Procedures				
Blasich	Stephen	SBB	Senior	10/17/05	Followed up with client on questions on Fixed Asset Policy.	3.3	\$145	\$479	Policies & Procedures				
Blasich	Stephen	SBB	Senior	10/17/05	Worked on drafting Fixed Asset policy.	3.9	\$145	\$566	Policies & Procedures				
Blasich	Stephen	SBB	Senior	10/20/05	Met with client to review layout and revision to Fixed Asset policy.	1.4	\$145	\$203	Policies & Procedures				
Blasich	Stephen	SBB	Senior	10/20/05	Worked on layout of Fixed Asset policy.	3.7	\$145	\$537	Policies & Procedures				
Blasich	Stephen	SBB	Senior	10/20/05	Made client revisions to Fixed Asset policy.	3.9	\$145	\$566	Policies & Procedures				
Blasich	Stephen	SBB	Senior	10/21/05	Met with client on additional question/content for Fixed Asset policy.	2.3	\$145	\$334	Policies & Procedures				

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Blasich	Stephen	SBB	Senior	10/21/05	Updated Fixed Asset policy with client feedback.	2.8	\$145	\$406	Policies & Procedures
Blasich	Stephen	SBB	Senior	10/21/05	Proofread and finalized 1st draft of Fixed Asset Policy.	2.9	\$145	\$421	Policies & Procedures
Blasich Total						49.0		\$7,105	
Cunningham	Donell T.	DTC	Senior	10/13/05	Meeting to discuss Prepaid expenses and other assets.	0.6	\$145	\$87	Policies & Procedures
Cunningham	Donell T.	DTC	Senior	10/13/05	Drafting other asset policy.	1.8	\$145	\$261	Policies & Procedures
Cunningham	Donell T.	DTC	Senior	10/14/05	Reviewing the Equity Policy.	0.7	\$145	\$102	Policies & Procedures
Cunningham	Donell T.	DTC	Senior	10/14/05	Reviewing the Notes and Accounts Payable Policy.	1.3	\$145	\$189	Policies & Procedures
Cunningham	Donell T.	DTC	Senior	10/14/05	Drafting other asset policy.	1.4	\$145	\$203	Policies & Procedures
Cunningham	Donell T.	DTC	Senior	10/17/05	Kickoff meeting for SG&A.	0.8	\$145	\$116	Policies & Procedures
Cunningham	Donell T.	DTC	Senior	10/17/05	Kickoff meeting for government grants and debt.	1.1	\$145	\$160	Policies & Procedures
Cunningham	Donell T.	DTC	Senior	10/26/05	Research for government grants.	2.3	\$145	\$334	Policies & Procedures
Cunningham	Donell T.	DTC	Senior	10/27/05	Preparing policy for government grants.	1.9	\$145	\$276	Policies & Procedures
Cunningham	Donell T.	DTC	Senior	10/31/05	Preparing policy for government grants.	3.9	\$145	\$566	Policies & Procedures
Cunningham Total						15.8		\$2,291	
Henning	Jeffrey M.	JMH	Partner	10/12/05	Policy status updates and QC strategy.	0.6	\$330	\$198	Policies & Procedures
Henning	Jeffrey M.	JMH	Partner	10/12/05	Review notes receivable policy.	1.4	\$330	\$462	Policies & Procedures
Henning	Jeffrey M.	JMH	Partner	10/16/05	Review Contingencies and rebates policy.	1.1	\$330	\$363	Policies & Procedures
Henning	Jeffrey M.	JMH	Partner	10/17/05	Review of AR policy.	0.9	\$330	\$297	Policies & Procedures
Henning	Jeffrey M.	JMH	Partner	10/18/05	Review of AR policy and computer software.	1.1	\$330	\$363	Policies & Procedures
Henning	Jeffrey M.	JMH	Partner	10/19/05	Multiple Policy review.	0.9	\$330	\$297	Policies & Procedures

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Henning	Jeffrey M.	JMH	Partner	10/20/05	Multiple Policy review.	0.9	\$330	\$297	Policies & Procedures
Henning	Jeffrey M.	JMH	Partner	10/24/05	Multiple Policy review.	0.6	\$330	\$198	Policies & Procedures
Henning	Jeffrey M.	JMH	Partner	10/29/05	Lease incentive policy.	1.1	\$330	\$363	Policies & Procedures
Henning	Jeffrey M.	JMH	Partner	10/29/05	Joint Venture Policy.	0.9	\$330	\$297	Policies & Procedures
Henning	Jeffrey M.	JMH	Partner	10/29/05	Lease incentive policy.	1.8	\$330	\$594	Policies & Procedures
Henning	Jeffrey M.	JMH	Partner	10/31/05	Revenue Policy.	0.7	\$330	\$231	Policies & Procedures
Henning	Jeffrey M.	JMH	Partner			12.0		\$3,960	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/13/05	Review SAB 104 for Revenue Policy.	1.7	\$260	\$442	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/13/05	Perform Quality reviews on high/medium priority policies.	2.2	\$260	\$572	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/13/05	Update plan for low priority policies.	2.6	\$260	\$676	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/14/05	Updates on Policies with Team.	0.9	\$260	\$234	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/14/05	Review and Correspond on Cost of Sales Policy.	2.2	\$260	\$572	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/14/05	Review and Correspond on Cash Policy.	2.3	\$260	\$598	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/14/05	Review and Correspond on Notes Receivable Policy.	2.6	\$260	\$676	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/20/05	Review and correspond on Customs and VAT Policy.	1.7	\$260	\$442	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/20/05	Updates on Policies with Team and Delphi.	1.8	\$260	\$468	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/21/05	Review and correspond on Financial Reporting Policy.	0.8	\$260	\$208	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/21/05	Review and correspond on low priority policies.	2.6	\$260	\$676	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/21/05	Perform Quality reviews on high/medium priority policies.	3.6	\$260	\$936	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/27/05	Update policy tracker.	0.4	\$260	\$104	Policies & Procedures

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Pagac	Matthew M.	MMP	Manager	10/27/05	Correspond and discussion of policies with Team and Delphi.	2.4	\$260	\$624	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/27/05	Perform Quality reviews on high/medium priority policies.	3.7	\$260	\$962	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/29/05	Correspond and discussion of policies with Team and Delphi.	2.7	\$260	\$702	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/31/05	Perform Quality reviews on high/medium priority policies.	3.4	\$260	\$884	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/31/05	Perform Quality reviews on high/medium priority policies.	2.9	\$260	\$754	Policies & Procedures
Pagac Total						40.5		\$10,530	
Richardson	Victoria	VR	Senior	10/16/05	Review and rewrote investment policy.	1.9	\$145	\$276	Policies & Procedures
Richardson	Victoria	VR	Senior	10/17/05	Quality review of policies - leases, A/R, Interim, Accounting Estimates, and Computer Hardware.	2.9	\$145	\$421	Policies & Procedures
Richardson	Victoria	VR	Senior	10/17/05	Quality review of policies - leases, A/R, Interim, Accounting Estimates, and Computer Hardware.	3.4	\$145	\$493	Policies & Procedures
Richardson	Victoria	VR	Senior	10/17/05	Quality review of policies - leases, A/R, Interim, Accounting Estimates, and Computer Hardware.	3.7	\$145	\$537	Policies & Procedures
Richardson	Victoria	VR	Senior	10/20/05	Quality review of policies - leases, A/R, Interim, Accounting Estimates, and Computer Hardware.	1.2	\$145	\$174	Policies & Procedures
Richardson	Victoria	VR	Senior	10/20/05	Quality review of policies - leases, A/R, Interim, Accounting Estimates, and Computer Hardware.	2.9	\$145	\$421	Policies & Procedures
Richardson	Victoria	VR	Senior	10/31/05	Quality review of policies - leases, A/R, Interim, Accounting Estimates, and Computer Hardware.	2.4	\$145	\$348	Policies & Procedures
Richardson	Victoria	VR	Senior	10/31/05	Quality review of policies - leases, A/R, Interim, Accounting Estimates, and Computer Hardware.	2.6	\$145	\$377	Policies & Procedures
Richardson Total					BRS - Policies & Procedures Project Total	21.0		\$3,045	
						138.3		\$26,931	



INVOICE NUMBER: US0123045908

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by the United States for the post-petition period October 8, 2005 through October 31, 2005 in connection with 404 contingency planning, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
<u>RANK</u>	<u>Item</u> <u>Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
Partner	EYP1	2.0	\$ 330	\$ 660		\$ 660
Manager	EYM1	1.5	\$ 260	\$ 390		\$ 390
Senior	EYS1	6.3	\$ 145	\$ 914		\$ 914
Staff	EYST1	33.6	\$ 116	\$ 3,898		\$ 3,898
		43.4		\$ 5,861	\$	\$ 5,861

Total Due

\$5,861.00

Total Fees Requested: \$5,861
80% of Total Due: \$4,689

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Due Upon Receipt

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Ernst & Young - United States						
Exhibit C						
Delphi Corporation						
Summary of Hourly Rates by Professional for Exhibit D						
For the period: October 8, 2005 through October 31, 2005						
Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Ford	David H.	DHF	Staff	11.5	\$116	\$1,334
Kettering	Keith J.	KJK	Partner	2.0	\$330	\$660
LaValle	Maria M.	MML	Senior	6.3	\$145	\$914
Mier	Ty R.	TRM	Staff	22.1	\$116	\$2,564
Sweet	Lorraine	LS	Manager	1.5	\$260	\$390
				43.4		\$5,861

Ernst & Young - United States Delphi Corporation Summary of 2005 Time by Professional For the period: October 8, 2005 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
BRS - Contingency Planning									
Ford	David H.	DHF	Staff	10/10/05	Gathered and reviewed late forms. Responded to partners with follow-up questions.	1.1	\$116	\$128	Contingency Planning
Ford	David H.	DHF	Staff	10/14/05	Reviewing spreadsheets and determining what responses have been received.	2.1	\$116	\$244	Contingency Planning
Ford	David H.	DHF	Staff	10/17/05	Reviewed Pending list against GFIS.	1.4	\$116	\$162	Contingency Planning
Ford	David H.	DHF	Staff	10/25/05	Reviewed Pending list against GFIS, altered form email to reflect the bankruptcy, contacted partners and responded to partner questions.	2.4	\$116	\$278	Contingency Planning
Ford	David H.	DHF	Staff	10/25/05	Reviewed Pending list against GFIS, altered form email to reflect the bankruptcy, contacted partners and responded to partner questions.	2.9	\$116	\$336	Contingency Planning
Ford	David H.	DHF	Staff	10/26/05	Conducted follow-up, sent emails to new contacts after responses from partners that they were not involved or there was a better contact.	1.6	\$116	\$186	Contingency Planning
Ford Total						11.5		\$1,334	
Kettering	Keith J.	KJK	Partner	10/10/05	Calls to NY and TAS group, completion of contingency forms.	1.1	\$330	\$363	Contingency Planning
Kettering	Keith J.	KJK	Partner	10/11/05	Follow-up on various forms and review AR status.	0.9	\$330	\$297	Contingency Planning
Kettering Total						2.0		\$660	
LaValle	Maria M.	MML	Senior	10/10/05	Uncovering, extracting, processing and provided printouts of active case reports ACTIVE "FOR" Litigation work in conjunction with the Delphi Connection check work.	3.0	\$145	\$435	Contingency Planning
LaValle	Maria M.	MML	Senior	10/17/05	Uncovering, extracting, processing and provided printouts of active case reports ACTIVE "FOR" Litigation work in conjunction with the Delphi Connection check work.	2.4	\$145	\$348	Contingency Planning
LaValle	Maria M.	MML	Senior	10/18/05	Uncovering, extracting, processing and provided printouts of active case reports ACTIVE "FOR" Litigation work in conjunction with the Delphi Connection check work.	0.6	\$145	\$87	Contingency Planning
LaValle	Maria M.	MML	Senior	10/19/05	Uncovering, extracting, processing and provided printouts of active case reports ACTIVE "FOR" Litigation work in conjunction with the Delphi Connection check work.	0.3	\$145	\$44	Contingency Planning
LaValle Total						6.3		\$914	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Mier	Ty R.	TRM	Staff	10/26/05	Litigation Check - Reviewed and compiled information to contact appropriate engagement leaders.	3.6	\$116	\$418	Contingency Planning
Mier	Ty R.	TRM	Staff	10/26/05	Litigation Check - Sent emails to engagement contacts to determine if certain cases have a connection to Delphi.	3.8	\$116	\$441	Contingency Planning
Mier	Ty R.	TRM	Staff	10/27/05	Litigation Check - Read and organized responses from engagement leaders who were contacted.	3.4	\$116	\$394	Contingency Planning
Mier	Ty R.	TRM	Staff	10/27/05	Litigation Check - Created tracking spreadsheet to organize responses.	3.7	\$116	\$429	Contingency Planning
Mier	Ty R.	TRM	Staff	10/28/05	Litigation Check - Sent follow-up emails to new engagement contacts to determine if certain cases have a connection to Delphi.	3.8	\$116	\$441	Contingency Planning
Mier	Ty R.	TRM	Staff	10/28/05	Litigation Check - Updated tracking spreadsheet.	3.8	\$116	\$441	Contingency Planning
Mier Total						22.1		\$2,564	
Sweet	Lorraine	LS	Manager	10/10/05	Uncovering relationships in the US litigation database regarding Delphi.	1.5	\$260	\$390	Contingency Planning
Sweet Total						1.5		\$390	
					BRS - Contingency Planning Project Total	43.4		\$5,861	



INVOICE NUMBER: US0123045911

October 31, 2005

Delphi Corporation
Mr. Lynn A. Eady, Director, Global Business Operations
Information Systems & Security
5725 Delphi Drive
Troy, MI 48098

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

Reference: PO DWB00706

Progress billing for 404 assistance work relating to the Segregation of Duties project for the post-petition period October 8, 2005 through October 31, 2005 in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Professional Fees	\$102,967.00
Expenses	0.00
Total Due	\$102,967.00

<u>Rank</u>	<u>Item Identification</u>	<u>Hours</u>
Partner	EYSODP	9.0
Senior Manager	EYSM1	102.0
Senior	EYSODS	228.6
Staff	EYSODST	140.5

Total Fees Requested:	\$102,967
80% of Total Due:	\$ 82,374
Total Expenses Requested:	\$ 0
100% of Expenses Due:	\$ 0

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Due Upon Receipt

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[illegible]

Ernst & Young - United States									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8, 2005 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
TASKS - Segregation of Duties									
Desai	Kaushali	KD	Staff	10/27/05	SOD Control Testing.	1.7	\$155	\$264	Segregation of Duties
Desai	Kaushali	KD	Staff	10/28/05	SOD Control Testing.	1.7	\$155	\$264	Segregation of Duties
Desai	Kaushali	KD	Staff	10/25/05	SOD Control Testing.	1.9	\$155	\$295	Segregation of Duties
Desai	Kaushali	KD	Staff	10/31/05	Hrs: SOD Control Testing - Sao Caetano.	2.1	\$155	\$326	Segregation of Duties
Desai	Kaushali	KD	Staff	10/10/05	Deficiency Finance Tracker.	2.3	\$155	\$357	Segregation of Duties
Desai	Kaushali	KD	Staff	10/31/05	Hrs: SOD Control Testing - VEGA NACC	2.3	\$155	\$357	Segregation of Duties
Desai	Kaushali	KD	Staff	10/13/05	Deficiency Finance Tracker.	2.4	\$155	\$372	Segregation of Duties
Desai	Kaushali	KD	Staff	10/12/05	Remediation Testing.	2.4	\$155	\$372	Segregation of Duties
Desai	Kaushali	KD	Staff	10/19/05	SOD Control Testing.	2.4	\$155	\$372	Segregation of Duties
Desai	Kaushali	KD	Staff	10/14/05	Remediation Testing.	2.7	\$155	\$419	Segregation of Duties
Desai	Kaushali	KD	Staff	10/26/05	SOD Control Testing.	2.8	\$155	\$434	Segregation of Duties
Desai	Kaushali	KD	Staff	10/28/05	SOD Control Testing.	2.8	\$155	\$434	Segregation of Duties
Desai	Kaushali	KD	Staff	10/24/05	SOD Control Testing.	2.8	\$155	\$434	Segregation of Duties
Desai	Kaushali	KRD	Staff	10/31/05	Hrs: SOD Control Testing - HQ Treasury	2.9	\$155	\$450	Segregation of Duties
Desai	Kaushali	KD	Staff	10/11/05	Remediation Testing.	3.1	\$155	\$481	Segregation of Duties
Desai	Kaushali	KD	Staff	10/13/05	Deficiency Finance Tracker.	3.2	\$155	\$496	Segregation of Duties
Desai	Kaushali	KD	Staff	10/19/05	SOD Control Testing.	3.4	\$155	\$527	Segregation of Duties
Desai	Kaushali	KD	Staff	10/21/05	SOD Control Testing.	3.4	\$155	\$527	Segregation of Duties
Desai	Kaushali	KD	Staff	10/26/05	SOD Control Testing.	3.4	\$155	\$527	Segregation of Duties
Desai	Kaushali	KD	Staff	10/13/05	Deficiency Finance Tracker.	3.4	\$155	\$527	Segregation of Duties
Desai	Kaushali	KD	Staff	10/17/05	Remediation Testing.	3.6	\$155	\$558	Segregation of Duties
Desai	Kaushali	KD	Staff	10/20/05	SOD Control Testing.	3.6	\$155	\$558	Segregation of Duties
Desai	Kaushali	KD	Staff	10/21/05	SOD Control Testing.	3.6	\$155	\$558	Segregation of Duties
Desai	Kaushali	KD	Staff	10/24/05	SOD Control Testing.	3.6	\$155	\$558	Segregation of Duties
Desai	Kaushali	KD	Staff	10/27/05	SOD Control Testing.	3.6	\$155	\$558	Segregation of Duties
Desai	Kaushali	KD	Staff	10/11/05	Deficiency Finance Tracker.	3.7	\$155	\$574	Segregation of Duties
Desai	Kaushali	KD	Staff	10/12/05	Remediation Testing.	3.7	\$155	\$574	Segregation of Duties
Desai	Kaushali	KD	Staff	10/17/05	Remediation Testing.	3.7	\$155	\$574	Segregation of Duties
Desai	Kaushali	KD	Staff	10/18/05	SOD Control Testing.	3.7	\$155	\$574	Segregation of Duties
Desai	Kaushali	KD	Staff	10/24/05	SOD Control Testing.	3.7	\$155	\$574	Segregation of Duties
Desai	Kaushali	KD	Staff	10/25/05	SOD Control Testing.	3.7	\$155	\$574	Segregation of Duties
Desai	Kaushali	KD	Staff	10/27/05	SOD Control Testing.	3.7	\$155	\$574	Segregation of Duties
Desai	Kaushali	KD	Staff	10/10/05	Deficiency Finance Tracker.	3.8	\$155	\$589	Segregation of Duties
Desai	Kaushali	KD	Staff	10/14/05	Remediation Testing.	3.8	\$155	\$589	Segregation of Duties
Desai	Kaushali	KD	Staff	10/18/05	SOD Control Testing.	3.8	\$155	\$589	Segregation of Duties
Desai	Kaushali	KD	Staff	10/19/05	SOD Control Testing.	3.8	\$155	\$589	Segregation of Duties
Desai	Kaushali	KD	Staff	10/25/05	SOD Control Testing.	3.8	\$155	\$589	Segregation of Duties

Ernst & Young - United States										
Delphi Corporation										
Summary of 2005 Time by Professional										
For the period: October 8, 2005 through October 31, 2005										
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code	
Desai	Kaushali	KD	Staff	10/28/05	SOD Control Testing.	3.8	\$155	\$589	Segregation of Duties	
Desai	Kaushali	KD	Staff	10/10/05	Deficiency Finance Tracker.	3.9	\$155	\$605	Segregation of Duties	
Desai	Kaushali	KD	Staff	10/11/05	Deficiency Finance Tracker.	3.9	\$155	\$605	Segregation of Duties	
Desai	Kaushali	KD	Staff	10/12/05	Remediation Testing.	3.9	\$155	\$605	Segregation of Duties	
Desai	Kaushali	KD	Staff	10/14/05	Remediation Testing.	3.9	\$155	\$605	Segregation of Duties	
Desai	Kaushali	KD	Staff	10/20/05	SOD Control Testing.	3.9	\$155	\$605	Segregation of Duties	
Desai Total						140.5		\$21,778		
Huffman	Derek	DTH	Senior	10/19/05	SOD tool development.	0.9	\$215	\$194	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/14/05	Access review assistance.	1.1	\$215	\$237	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/18/05	Access review support.	1.1	\$215	\$237	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/21/05	Internal coordination meeting.	1.1	\$215	\$237	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/10/05	Project status update meeting.	1.1	\$215	\$237	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/24/05	Project status update meeting.	1.1	\$215	\$237	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/14/05	Internal coordination meeting.	1.2	\$215	\$258	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/19/05	Working team meeting.	1.2	\$215	\$258	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/13/05	Access review assistance.	1.3	\$215	\$280	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/26/05	Transition meeting.	1.6	\$215	\$344	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/28/05	Transition meeting.	1.6	\$215	\$344	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/31/05	Hrs: Project status update	1.7	\$215	\$366	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/17/05	Project status update meeting.	1.8	\$215	\$387	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/28/05	SOD tool development.	1.8	\$215	\$387	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/26/05	Working team meeting.	1.8	\$215	\$387	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/25/05	SOD tool development.	1.9	\$215	\$409	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/27/05	SOD tool development.	1.9	\$215	\$409	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/21/05	EMEA prevent control tool assistance.	2.4	\$215	\$516	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/14/05	SOD tool development.	2.4	\$215	\$516	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/19/05	Access review support.	2.6	\$215	\$559	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/13/05	SOD tool analysis administration interface design.	2.6	\$215	\$559	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/10/05	Segregation of duties analysis tool development.	2.8	\$215	\$602	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/17/05	SOD tool development.	2.8	\$215	\$602	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/26/05	Audit assistance.	2.9	\$215	\$624	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/13/05	SOD audit testing assistance.	2.9	\$215	\$624	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/18/05	SOD tool development.	2.9	\$215	\$624	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/20/05	Audit testing update meeting and support.	3.1	\$215	\$667	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/13/05	SOD tool development.	3.1	\$215	\$667	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/31/05	Hrs: SOD tool development	3.2	\$215	\$688	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/17/05	SOD tool development.	3.2	\$215	\$688	Segregation of Duties	
Huffman	Derek	DTH	Senior	10/18/05	SOD tool development.	3.2	\$215	\$688	Segregation of Duties	

Ernst & Young - United States		Delphi Corporation		Summary of 2005 Time by Professional		For the period: October 8, 2005 through October 31, 2005							
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code				
Huffman	Derek	DTH	Senior	10/21/05	EMEA prevent control tool assistance.	3.6	\$215	\$774	Segregation of Duties				
Huffman	Derek	DTH	Senior	10/25/05	SOD tool development.	3.6	\$215	\$774	Segregation of Duties				
Huffman	Derek	DTH	Senior	10/28/05	SOD tool development.	3.6	\$215	\$774	Segregation of Duties				
Huffman	Derek	DTH	Senior	10/19/05	SOD tool development.	3.7	\$215	\$796	Segregation of Duties				
Huffman	Derek	DTH	Senior	10/20/05	SOD tool development.	3.7	\$215	\$796	Segregation of Duties				
Huffman	Derek	DTH	Senior	10/24/05	SOD tool development.	3.7	\$215	\$796	Segregation of Duties				
Huffman	Derek	DTH	Senior	10/24/05	SOD tool development.	3.7	\$215	\$796	Segregation of Duties				
Huffman	Derek	DTH	Senior	10/25/05	SOD tool development.	3.7	\$215	\$796	Segregation of Duties				
Huffman	Derek	DTH	Senior	10/27/05	SOD tool development.	3.7	\$215	\$796	Segregation of Duties				
Huffman	Derek	DTH	Senior	10/31/05	Hrs: SOD tool development	3.7	\$215	\$796	Segregation of Duties				
Huffman	Derek	DTH	Senior	10/10/05	Segregation of duties analysis tool development.	3.8	\$215	\$817	Segregation of Duties				
Huffman	Derek	DTH	Senior	10/14/05	SOD tool development.	3.8	\$215	\$817	Segregation of Duties				
Huffman	Derek	DTH	Senior	10/20/05	SOD tool development.	3.8	\$215	\$817	Segregation of Duties				
Huffman	Derek	DTH	Senior	10/27/05	SOD tool development.	3.8	\$215	\$817	Segregation of Duties				
Huffman	Derek	DTH	Senior	10/28/05	SOD tool development.	3.8	\$215	\$817	Segregation of Duties				
Huffman	Derek	DTH	Senior	10/26/05	SOD tool development.	3.9	\$215	\$839	Segregation of Duties				
Huffman Total						124.0		\$26,660	Segregation of Duties				
Izzo	Tamara	TI	Partner	10/20/05	Meeting with Ann Bianco, Tom Bomberski, and D&T auditors to discuss D&T testing results and our response to their exceptions identified.	0.8	\$330	\$264	Segregation of Duties				
Izzo	Tamara	TI	Partner	10/21/05	Development of strategy to address D&T position on exception analysis.	1.1	\$330	\$363	Segregation of Duties				
Izzo	Tamara	TI	Partner	10/27/05	Meeting with Ann Bianco, Tom Bomberski, and D&T auditors to discuss D&T testing results and our response to their exceptions identified.	1.1	\$330	\$363	Segregation of Duties				
Izzo	Tamara	TI	Partner	10/13/05	Meeting with Lynn Eady, Ann Bianco, Tom Bomberski, and Jennifer Williams to discuss progress of SOD project against timeline / milestones. To gain any support necessary from project sponsors (Williams/Eady) in meeting project objectives.	1.1	\$330	\$363	Segregation of Duties				
Izzo	Tamara	TI	Partner	10/20/05	Meeting with Lynn Eady, Ann Bianco, Tom Bomberski, and Jennifer Williams to discuss progress of SOD project against timeline / milestones. To gain any support necessary from project sponsors (Williams/Eady) in meeting project objectives.	1.1	\$330	\$363	Segregation of Duties				
Izzo	Tamara	TI	Partner	10/27/05	Meeting with Lynn Eady, Ann Bianco, Tom Bomberski, and Jennifer Williams to discuss progress of SOD project against timeline / milestones. To gain any support necessary from project sponsors (Williams/Eady) in meeting project objectives.	1.1	\$330	\$363	Segregation of Duties				

Ernst & Young - United States						
Delphi Corporation						
Summary of 2005 Time by Professional						
For the period: October 8, 2005 through October 31, 2005						
Last Name	First Name	Initials	Title	Date of Service	Note	Activity Code
Izzo	Tamara	TI	Partner	10/12/05	Meeting with internal audit (Derek Kolano) and Jennifer Williams to discuss control activities / remediation of non-standard journal entries and the anti-fraud program.	Segregation of Duties
Izzo Total						
Tanner	Andrew	AJT	Senior Manager	10/11/05	Meeting with Jack Stiles, Ann Bianco, Tonya Gilbert, Tom Bomberski, Greg Muma to discuss enhancements and operating results of the What-If Tool.	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/13/05	Meeting with Ann Bianco and Tom Bomberski to update the year-end SOD memo.	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/13/05	Meeting with global sox teams to discuss integration between IT and finance sox activities.	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/19/05	Meeting with SOD working teams to discuss progress of access reviews, and to gain support in resolving open items in the review.	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/26/05	Meeting with SOD working teams to discuss progress of access reviews, and to gain support in resolving open items in the review.	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/18/05	Meeting with Jack Stiles, Ann Bianco, Tonya Gilbert, Tom Bomberski, Greg Muma to discuss enhancements and operating results of the What-If Tool.	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/25/05	Meeting with Jack Stiles, Ann Bianco, Tonya Gilbert, Tom Bomberski, Greg Muma to discuss enhancements and operating results of the What-If Tool.	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/12/05	Meeting with SOD working teams to discuss progress of access reviews, and to gain support in resolving open items in the review.	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/10/05	IT SOX Internal Status meeting to discuss open activities for the upcoming week; attendees: Tom Bomberski (Delphi), Marcus Harris (Delphi), and myself.	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/27/05	Meeting with Ann Bianco and Tom Bomberski to update the year-end SOD memo.	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/13/05	Meeting with Ann Bianco, Tom Bomberski, and D&T auditors to discuss D&T testing results and our response to their exceptions identified.	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/26/05	Prevent Control (EMEA) process design.	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/17/05	Demonstration of Certus proof-of-concept solution.	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/21/05	E&Y SOD /SOX internal status meeting to discuss individual progress on activities assigned for the week and to plan activities for upcoming week (Wardrope, Pacella, Huffman, Desai).	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/21/05		Segregation of Duties

Ernst & Young - United States Delphi Corporation Summary of 2005 Time by Professional For the period: October 8, 2005 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Tanner	Andrew	AJT	Senior Manager	10/31/05	IT SOX Internal Status meeting to discuss open activities for the upcoming week; attendees: Tom Bomberski (Delphi), Marcus Harris (Delphi), and myself.	0.9	\$285	\$257	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/26/05	Development of Access Review Position Memo.	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/21/05	Development of responses to SOD external audit testing.	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/17/05	IT SOX Internal Status meeting to discuss open activities for the upcoming week; attendees: Tom Bomberski (Delphi), Marcus Harris (Delphi), and myself.	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/20/05	Meeting with Ann Bianco, Tom Bomberski, and D&T auditors to discuss D&T testing results and our response to their exceptions identified.	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/27/05	Meeting with Ann Bianco, Tom Bomberski, and D&T auditors to discuss D&T testing results and our response to their exceptions identified.	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/14/05	Meeting with internal audit (Derek Kolano) to discuss control activities / remediation of non-standard journal entries and the anti-fraud program.	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/20/05	Meeting with Lynn Eady, Ann Bianco, Tom Bomberski, and Jennifer Williams to discuss progress of SOD project against timeline / milestones. To gain any support necessary from project sponsors (Williams/Eady) in meeting project objectives.	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/27/05	Meeting with Lynn Eady, Ann Bianco, Tom Bomberski, and Jennifer Williams to discuss progress of SOD project against timeline / milestones. To gain any support necessary from project sponsors (Williams/Eady) in meeting project objectives.	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/11/05	Meeting with SOD committee to update them on recent SOD activities, and to obtain assistance in communicating SOD needs through the organization.	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/25/05	Development of responses to SOD external audit testing.	1.2	\$285	\$342	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/28/05	E&Y SOD /SOX internal status meeting to discuss individual progress on activities assigned for the week and to plan activities for upcoming week (Wardrope, Pacella, Huffman, Desai).	1.2	\$285	\$342	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/11/05	Meeting with Ann Bianco and Tom Bomberski to update the year-end SOD memo.	1.2	\$285	\$342	Segregation of Duties

Ernst & Young - United States Delphi Corporation Summary of 2005 Time by Professional For the period: October 8, 2005 through October 31, 2005											
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code		
Tanner	Andrew	AJT	Senior Manager	10/13/05	Meeting with Lynn Eady, Ann Bianco, Tom Bomberski, and Jennifer Williams to discuss progress of SOD project against timeline / milestones. To gain any support necessary from project sponsors (Williams/Eady) in meeting project objectives.	1.2	\$285	\$342	Segregation of Duties		
Tanner	Andrew	AJT	Senior Manager	10/14/05	E&Y SOD/SOX internal status meeting to discuss individual progress on activities assigned for the week and to plan activities for upcoming week (Wardrope, Pacella, Huffman, Desai).	1.3	\$285	\$371	Segregation of Duties		
Tanner	Andrew	AJT	Senior Manager	10/13/05	Assistance with CAS audit.	1.4	\$285	\$399	Segregation of Duties		
Tanner	Andrew	AJT	Manager Senior	10/28/05	Compensating Control rule mapping / validation.	1.4	\$285	\$399	Segregation of Duties		
Tanner	Andrew	AJT	Manager Senior	10/17/05	Prevent Control (EMEA) process design.	1.4	\$285	\$399	Segregation of Duties		
Tanner	Andrew	AJT	Manager Senior	10/12/05	Review of SOD memo updates.	1.4	\$285	\$399	Segregation of Duties		
Tanner	Andrew	AJT	Manager Senior	10/27/05	Transition plan development.	1.9	\$285	\$542	Segregation of Duties		
Tanner	Andrew	AJT	Manager Senior	10/19/05	Development of Access Review Position Memo.	2.1	\$285	\$599	Segregation of Duties		
Tanner	Andrew	AJT	Manager Senior	10/14/05	Development of integrated SOD test procedures.	2.1	\$285	\$599	Segregation of Duties		
Tanner	Andrew	AJT	Manager Senior	10/18/05	Meeting with Ann Bianco and Tom Bomberski to develop an SOD transition plan (in order to establish sustainability of PMO activities in 2006).	2.1	\$285	\$599	Segregation of Duties		
Tanner	Andrew	AJT	Manager Senior	10/19/05	Review of South American conflict review results.	2.1	\$285	\$599	Segregation of Duties		
Tanner	Andrew	AJT	Manager Senior	10/26/05	Transition plan development.	2.1	\$285	\$599	Segregation of Duties		
Tanner	Andrew	AJT	Manager Senior	10/28/05	Transition plan development.	2.1	\$285	\$599	Segregation of Duties		
Tanner	Andrew	AJT	Manager Senior	10/11/05	Development of SOD testing procedures.	2.2	\$285	\$627	Segregation of Duties		
Tanner	Andrew	AJT	Manager Senior	10/18/05	Assistance with CAS audit.	2.3	\$285	\$656	Segregation of Duties		
Tanner	Andrew	AJT	Manager Senior	10/14/05	Updates to SOD memo.	2.3	\$285	\$656	Segregation of Duties		
Tanner	Andrew	AJT	Manager Senior	10/10/05	Assistance with CAS audit.	2.4	\$285	\$684	Segregation of Duties		
Tanner	Andrew	AJT	Manager Senior	10/14/05	Development of responses to SOD external audit testing.	2.4	\$285	\$684	Segregation of Duties		

Ernst & Young - United States									
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Summary of 2005 Time by Professional									
For the period: October 8, 2005 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Tanner	Andrew	AJT	Senior Manager	10/17/05	Development of responses to SOD external audit testing.	2.4	\$285	\$684	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/10/05	Development of SOD role restructuring analysis.	2.7	\$285	\$770	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/12/05	Meeting with internal audit (Derek Kolano) and Jennifer Williams to discuss control activities / remediation of non-standard journal entries and the anti-fraud program.	2.7	\$285	\$770	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/31/05	Review / response to CAS audit report.	2.9	\$285	\$827	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/11/05	Development of responses to SOD external audit testing.	3.1	\$285	\$884	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/10/05	Development of SOD testing procedures.	3.1	\$285	\$884	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/19/05	Development/review of Grundig conflict review plan.	3.1	\$285	\$884	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/26/05	Compensating Control rule mapping / validation.	3.2	\$285	\$912	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/17/05	Development of SOD Scenario map.	3.2	\$285	\$912	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/12/05	Development review of compensating control mapping.	3.2	\$285	\$912	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/28/05	Prevent Control (EMEA) process design.	3.3	\$285	\$941	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/27/05	Compensating Control rule mapping / validation.	3.4	\$285	\$969	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/13/05	Development review of compensating control mapping.	3.4	\$285	\$969	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/18/05	Development of SOD Scenario map.	3.8	\$285	\$1,083	Segregation of Duties
Tanner Total						102.0		\$29,070	
Wardrope	Pete	PJW	Senior	10/14/05	D&T Deficiency Discussion.	0.6	\$215	\$129	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/27/05	Hyperion Scoping Discussion.	1.1	\$215	\$237	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/21/05	Internal Coordination/Status Meeting.	1.1	\$215	\$237	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/28/05	Internal Coordination/Status Meeting.	1.1	\$215	\$237	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/18/05	IT Integrated Status/Planning Meeting.	1.1	\$215	\$237	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/21/05	SOD/SOX Control Testing Update Meeting.	1.1	\$215	\$237	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/14/05	Technical Proof Of Concept Testing Session #3.	1.2	\$215	\$258	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/25/05	IT Integrated Status/Planning Meeting.	1.3	\$215	\$280	Segregation of Duties

Ernst & Young - United States									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8, 2005 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Wardrope	Pete	PJW	Senior	10/28/05	Perform detail review of staff documentation of SOD/SOX control testing work.	1.3	\$215	\$280	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/12/05	Developed testing plan/strategy for additional SOD/SOX controls.	1.6	\$215	\$344	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/14/05	Meeting with management to discuss scope and approach for additional SOD/SOX control testing.	1.6	\$215	\$344	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/20/05	Review and documentation of evidence provided by IT Assessors for testing of SOD/SOX control testing.	1.6	\$215	\$344	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/26/05	Review SOD/SOX control testing status and results with E&Y staff.	1.8	\$215	\$387	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/21/05	Review and documentation of evidence provided by IT Assessors for testing of SOD/SOX control testing.	1.9	\$215	\$409	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/25/05	Summarize minutes from meeting with D&T, including agreed upon procedures and resolutions to identified deficiencies.	1.9	\$215	\$409	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/19/05	Delphi Management Team Integration Meeting.	2.1	\$215	\$452	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/14/05	Develop and document scope of additional SOD/SOX control testing.	2.1	\$215	\$452	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/18/05	Preparation of agenda and status documents for weekly IT status/planning meeting.	2.1	\$215	\$452	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/18/05	Draft messages to IT Assessors to communicate needs for additional SOD/SOX control testing.	2.3	\$215	\$495	Segregation of Duties
Wardrope	Peter Pete	PJW PJW	Senior Senior	10/31/05 10/24/05	Hrs: Update of SOD deficiency tracker matrix	2.3 2.3	\$215 \$215	\$495 \$495	Segregation of Duties Segregation of Duties
Wardrope	Pete	PJW	Senior	10/14/05	Review and analyze documentation/control deficiencies identified by D&T.	2.4	\$215	\$516	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/12/05	Develop and document scope of additional SOD/SOX control testing.	2.4	\$215	\$516	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/27/05	Developed testing plan/strategy for additional SOD/SOX controls.	2.4	\$215	\$516	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/24/05	Discussion with E&Y management regarding approach and plan to test Hyperion upgrade.	2.4	\$215	\$516	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/24/05	Document responses to documentation/control deficiencies identified by D&T.	2.6	\$215	\$559	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/25/05	Document responses to documentation/control deficiencies identified by D&T.	2.7	\$215	\$581	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/25/05	Meeting with D&T to discuss status of identified documentation/control deficiencies.	2.8	\$215	\$602	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/27/05	Perform additional follow-up testing of SOD/SOX controls based on identified gaps in initial testing.	2.8	\$215	\$602	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/19/05	Review and documentation of evidence provided by IT Assessors for testing of SOD/SOX control testing.	2.8	\$215	\$602	Segregation of Duties
Wardrope	Peter	PJW	Senior	10/31/05	Hrs: Reviewed SOD/SOX access review documentation	3.1	\$215	\$667	Segregation of Duties

Ernst & Young - United States									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8, 2005 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Wardrope	Pete	PJW	Senior	10/26/05	Meeting with Tom Bomberski to discuss SOD and SOX status, including the deficiencies identified by D&T and plans to complete testing.	3.1	\$215	\$667	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/12/05	Developed testing plan/strategy for additional SOD/SOX controls.	3.2	\$215	\$688	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/18/05	Draft messages to IT Assessors to communicate needs for additional SOD/SOX control testing.	3.2	\$215	\$688	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/13/05	Updated testing plan/strategy for additional SOD/SOX controls.	3.2	\$215	\$688	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/26/05	Document responses to documentation/control deficiencies identified by D&T.	3.6	\$215	\$774	Segregation of Duties
Wardrope	Peter	PJW	Senior	10/31/05	Hrs: Assisted E&Y SOD control testing team in reviewing documentation provided by Delphi for SOD control testing	3.6	\$215	\$774	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/28/05	Perform detail review of staff documentation of SOD/SOX control testing work.	3.6	\$215	\$774	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/19/05	Review and documentation of evidence provided by IT Assessors for testing of SOD/SOX control testing.	3.6	\$215	\$774	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/28/05	Perform detail review of staff documentation of SOD/SOX control testing work.	3.7	\$215	\$796	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/20/05	Review and documentation of evidence provided by IT Assessors for testing of SOD/SOX control testing.	3.7	\$215	\$796	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/24/05	Document responses to documentation/control deficiencies identified by D&T.	3.8	\$215	\$817	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/27/05	Perform additional follow-up testing of SOD/SOX controls based on identified gaps in initial testing.	3.8	\$215	\$817	Segregation of Duties
Wardrope	Pete	PJW	Senior	10/20/05	Review and documentation of evidence provided by IT Assessors for testing of SOD/SOX control testing.	3.9	\$215	\$839	Segregation of Duties
Wardrope Total					Grand Total	104.6		\$22,489	
						480.1		\$102,967	



INVOICE NUMBER: US0123045910
October 31, 2005

Delphi Corporation
Mr. Lynn A. Eady, Director, Global Business Operations
Information Systems & Security
5725 Delphi Drive
Troy, MI 48098

PLEASE REMIT TO:

Ernst & Young
Pittsb Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938
Reference: PO DWB00706

Progress billing for 404 assistance work relating to the Proof of Concept project for the post-petition period October 8, 2005 through October 31, 2005 in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Total Due

\$3,784.00

<u>Rank</u>	<u>Item Identification</u>	<u>Hours</u>
Senior	EYSODS	17.6

Total Fees Requested: \$3,784
80% of Total Due: \$3,027

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Due Upon Receipt

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Ernst & Young - United States									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8, 2005 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fee	Activity Code
TSRS - Proof of Concept									
Dewan	Amy	AD	Senior	10/10/05	Discussion with Tom Bomberski, IT Compliance Project Manager, and Jim Volek, Manager - Sarbanes-Oxley surrounding logistics of the Internal Control Coordinators Certus demo.	0.2	\$215	\$43	Proof of Concept
Dewan	Amy	AD	Senior	10/10/05	Discussions with Jim Volek, Manager Sarbanes-Oxley to discuss status of site acceptance of the network testing sessions.	0.6	\$215	\$129	Proof of Concept
Dewan	Amy	AD	Senior	10/10/05	Participated in a meeting with Jennifer Williams, Director - SOX Compliance and Jim Volek, Manager Sarbanes-Oxley to discuss the Internal Control Coordinators demonstration of the Certus application.	0.8	\$215	\$172	Proof of Concept
Dewan	Amy	AD	Senior	10/10/05	Create script including screen shots for activities for the testers to perform during the testing sessions.	1.4	\$215	\$301	Proof of Concept
Dewan	Amy	AD	Senior	10/10/05	Set-up activities in the Certus application for the network testing session.	2.1	\$215	\$452	Proof of Concept
Dewan	Amy	AD	Senior	10/11/05	Completing the script for the Certus technical Proof of Concept.	0.8	\$215	\$172	Proof of Concept
Dewan	Amy	AD	Senior	10/12/05	Technical Proof of Concept testing session #1.	1.2	\$215	\$258	Proof of Concept
Dewan	Amy	AD	Senior	10/12/05	Summary slides on results of Certus testing.	1.4	\$215	\$301	Proof of Concept
Dewan	Amy	AD	Senior	10/13/05	Technical Proof of Concept testing session #2.	0.3	\$215	\$65	Proof of Concept
Dewan	Amy	AD	Senior	10/13/05	Planning for ICC demo.	1.1	\$215	\$237	Proof of Concept
Dewan	Amy	AD	Senior	10/14/05	Technical Proof of Concept testing session #3.	0.8	\$215	\$172	Proof of Concept
Dewan	Amy	AD	Senior	10/18/05	Discussion with T. Bomberski, IT Compliance Project Manager, surrounding the technical Proof of Concept results.	0.3	\$215	\$65	Proof of Concept
Dewan	Amy	AD	Senior	10/18/05	Finalizing the summary slides on results of the Technical Proof of Concept testing.	1.7	\$215	\$366	Proof of Concept
Dewan Total	Amy	AD	Senior	10/18/05		12.7	\$215	\$2,731	Proof of Concept
Wardrobe	Pete	PJW	Senior	10/13/05	Planning for Monday ICC Presentation with Tom Bomberski.	1.2	\$215	\$258	Proof of Concept
Wardrobe	Pete	PJW	Senior	10/13/05	Preparation of ICC presentation slides for Monday Certus presentation.	2.4	\$215	\$516	Proof of Concept
Wardrobe	Pete	PJW	Senior	10/19/05	Meeting to discuss Certus tool project progress with new Delphi SOX director.	1.3	\$215	\$280	Proof of Concept
Wardrobe Total	Pete	PJW	Senior	10/19/05		4.9	\$215	\$1,054	Proof of Concept
TSRS Proof of Concept - Project Total						17.6		\$3,784	



INVOICE NUMBER: US0123045912
October 31, 2005

Delphi Corporation
Mr. Lynn A. Eady, Director, Global Business Operations
Information Systems & Security
5725 Delphi Drive
Troy, MI 48098

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

Reference: PO DWS 10853

Progress billing for the following 404 IT assistance work for the post-petition period October 8, 2005 through October 31, 2005 in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

- US Item 1 – Project Management
- US Item 2 – IT Testing
- US Item 3 – IT Remediation Assistance
- US Item 4 – Travel and Expenses

US Fees	\$2,113.00
US Expenses	0.00

- International Item 1 – Project Management
- International Item 2 – IT Testing
- International Item 3 – IT Remediation Assistance
- International Item 4 – Travel and Expenses

International Fees	\$23,851.00
International Expenses	6,192.00

Total Due	\$32,156.00
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Total Fees Requested: \$25,964
80% of Total Fees Due: \$20,771
Total Expenses Requested: \$ 6,192
100% of Total Expenses Due: \$ 6,192

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Ernst & Young - United States									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8, 2005 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
TSR - Domestic SOX									
Chidester	Matthew	MRC	Senior	10/13/05	Guidance related to retesting for DGL Audit.	0.4	\$215	\$86	Domestic SOX
Chidester	Matthew	MRC	Senior	10/18/05	Guidance on remediation of Deloitte Documentation deficiencies.	0.7	\$215	\$151	Domestic SOX
Chidester	Matthew	MRC	Senior	10/20/05	Retesting Guidance for ETBR-Orlando Audit.	0.4	\$215	\$86	Domestic SOX
Chidester Total						1.5		\$323	
Pacella	Shannon	SMP	Manager	10/21/05	Review SOX testing templates for completeness of responses.	1.1	\$260	\$286	Domestic SOX
Pacella	Shannon	SMP	Manager	10/27/05	Review SOX testing templates for completeness of responses.	1.4	\$260	\$364	Domestic SOX
Pacella Total						2.5		\$650	
Tanner	Andrew	AJT	Senior Manager	10/31/05	Review of SOX Gillingham design deficiencies.	1.7	\$285	\$485	Domestic SOX
Tanner	Andrew	AJT	Senior Manager	10/31/05	Review of SOX Grundig design deficiencies.	2.3	\$285	\$656	Domestic SOX
Tanner Total						4.0		\$1,140	
Domestic SOX - Project Total						8.0		\$2,113	

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Ernst & Young - France									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fee	Activity Code
TSRS-SOX 404 IT Assistance									
Broussin	Vincent	VB	Senior	10/20/05	Review of Deloitte comments on IT General controls (SAP - Paris DPH)	2.2	\$237	\$521	International SOX
Broussin	Vincent	VB	Senior	10/24/05	Update of RCM and management documentation on IT General controls (SAP - Paris DPH), validation with A. Marquez	3.9	\$237	\$924	International SOX
Broussin Total						6.1		\$1,446	
Fines	Emmanuelle	EMF	Manager	10/20/05	Conference call with C.Borlo, A. Marquez and E. Fines to review Deloitte Issues matrix and define additional work / planning	1.1	\$286	\$315	International SOX
Fines	Emmanuelle	EMF	Manager	10/24/05	Conference call with C.Borlo, A. Marquez and P. Heillaut to review pending issues	1.1	\$286	\$315	International SOX
Fines	Emmanuelle	EMF	Manager	10/25/05	Validation of update of RCM (SAP, BPCS, CSC)	1.9	\$286	\$543	International SOX
Fines	Emmanuelle	EMF	Manager	10/20/05	Detail review of Deloitte comments on IT General controls (SAP - Paris DPH)	1.9	\$286	\$543	International SOX
Fines Total						6.0		\$1,716	
Kerspern	Christelle	CHK	Senior Manager	10/20/05	Conference call with C.Borlo, A. Marquez and E. Fines to review Deloitte Issues matrix and define additional work / planning	1.0	\$315	\$315	International SOX
Kerspern Total						1.0		\$315	
Pina	Mélanie	MEP	Senior	10/20/05	Review of action plan and RCM update on IT General controls (Blois BPCS & CSC)	1.9	\$237	\$450	International SOX
Pina Total						1.9		\$450	
					Grand Total - France	15.0		\$3,927	

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Ernst & Young - Germany									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
TSRS-SOX 404 IT Assistance									
Ostislok	Dagmar	DO	Manager	10/13/05	Third round of testing for the Grundig/Thales site. Review of evidence sent by e-mail on 10/13 (A. Marquez/Delphi).	3.8	\$286	\$1,087	International SOX
Ostislok	Dagmar	DO	Manager	10/24/05	Pre-closing call (A. Marquez, J. Witt, both Delphi)	1.7	\$286	\$486	International SOX
Ostislok	Dagmar	DO	Manager	10/24/05	Third round of testing for the Grundig/Thales site. Review of evidence sent by e-mail on 10/24 and discussion via phone (J. Witt/Delphi).	1.4	\$286	\$400	International SOX
Ostislok	Dagmar	DO	Manager	10/25/05	Third round of testing for the Grundig/Thales site. Review of evidence sent by e-mail on 10/25 (J. Witt/Delphi).	1.1	\$286	\$315	International SOX
Ostislok	Dagmar	DO	Manager	10/26/05	Reporting, review of evidence sent on 10/25 by J. Witt and communication of open items to E&Y Troy.	0.7	\$286	\$200	International SOX
Ostislok	Dagmar	DO	Manager	10/26/05	Closing call Delphi (C. Borio, A. Marquez and others)	1.3	\$286	\$372	International SOX
Ostislok Total						10.0		\$2,860	
Grand Total - Germany						10.0		\$2,860	

Ernst & Young - Germany
Delphi Corporation
Expense Summary
For the Period October 8, 2005 through October 31, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$0
Telecommunications	\$142
Miscellaneous	\$0
Total	\$142

FINAL_EXHIBIT_C_ADDITION

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Ernst & Young - India									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Agarwal	Ankit	AA	Senior	10/20/05	Review of back-up restoration records.	1.4	\$237	\$332	International SOX
Agarwal	Ankit	AA	Senior	10/20/05	Review of SOD matrix.	3.2	\$237	\$758	International SOX
Agarwal	Ankit	AA	Senior	10/20/05	Review of Access documents.	3.4	\$237	\$806	International SOX
Agarwal Total						8.0		\$1,896	
Grand Total - India						8.0		\$1,896	

Ernst & Young - India
Delphi Corporation
Expense Summary
For the Period October 8, 2005 through October 31, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$17
Telecommunications	\$0
Miscellaneous	\$0
Total	\$17

Ernst & Young - India										
Delphi Corporation										
Summary of 2005 Time by Professional										
For the period: October 8 through October 31, 2005										
Country	Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Foreign	Expense USD	Activity Code
India	Agarwal	Ankit	AA	Senior	10/20/05	Out of Town Travel - Transportation	Cab hire charges.	INR 750	\$17	International SOX
India Total						Grand Total - India			\$17	

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Ernst & Young - South America
Delphi Corporation
Expense Summary
For the Period October 8, 2005 through October 31, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$2,352
Out of Town Travel - Meals	\$424
Out of Town Travel - Transportation	\$3,257
Telecommunications	\$0
Miscellaneous	\$0
Total	\$6,033

Ernst & Young - South America										
Delphi Corporation										
Summary of 2005 Expenses by Professional										
For the period: October 8 through October 31, 2005										
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Mexico Peso	Brazil Real	Expense USD	Activity Code
Medina	Fabian	FM - SMS	Senior	10/22/05	Out of Town Travel - Lodging	Hotel during SOX review (29 oct - 6 nov) - myself and Sandro Marqueto.	11,104		\$1,514	International SOX
Medina	Fabian	FM - SMS	Senior	10/29/05	Out of Town Travel - Lodging	Hotel during SOX review (23 oct - 29 oct) - myself and Sandro Marqueto.	5,311		\$837	International SOX
					Out of Town Travel - Lodging Total		16,415		\$2,352	
Marqueta	Sandro	SMS	Senior	10/22/05	Out of Town Travel - Meals	Dinner			\$24	International SOX
Marqueta	Sandro	SMS	Senior	10/23/05	Out of Town Travel - Meals	Dinner			\$21	International SOX
Marqueta	Sandro	SMS	Senior	10/24/05	Out of Town Travel - Meals	Dinner		78	\$39	International SOX
Marqueta	Sandro	SMS	Senior	10/24/05	Out of Town Travel - Meals	Breakfast			\$10	International SOX
Marqueta	Sandro	SMS	Senior	10/25/05	Out of Town Travel - Meals	Dinner			\$18	International SOX
Marqueta	Sandro	SMS	Senior	10/25/05	Out of Town Travel - Meals	Breakfast			\$10	International SOX
Marqueta	Sandro	SMS	Senior	10/26/05	Out of Town Travel - Meals	Dinner		90	\$34	International SOX
Marqueta	Sandro	SMS	Senior	10/26/05	Out of Town Travel - Meals	Breakfast			\$10	International SOX
Marqueta	Sandro	SMS	Senior	10/27/05	Out of Town Travel - Meals	Dinner			\$21	International SOX
Marqueta	Sandro	SMS	Senior	10/27/05	Out of Town Travel - Meals	Breakfast			\$10	International SOX
Marqueta	Sandro	SMS	Senior	10/28/05	Out of Town Travel - Meals	Dinner			\$23	International SOX
Marqueta	Sandro	SMS	Senior	10/28/05	Out of Town Travel - Meals	Breakfast			\$10	International SOX
Marqueta	Sandro	SMS	Senior	10/29/05	Out of Town Travel - Meals	Dinner			\$23	International SOX
Marqueta	Sandro	SMS	Senior	10/30/05	Out of Town Travel - Meals	Dinner			\$21	International SOX
Marqueta	Sandro	SMS	Senior	10/30/05	Out of Town Travel - Meals	Breakfast			\$10	International SOX

Ernst & Young - South America									
Delphi Corporation									
Summary of 2005 Expenses by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Mexico Peso	Brazil Real	Expense USD
Marqueta	Sandro	SMS	Senior	10/25/05	Out of Town Travel - Transportation	Taxi - Delphi - Restaurant - Delphi			\$9
Marqueta	Sandro	SMS	Senior	10/25/05	Out of Town Travel - Transportation	Taxi Delphi - hotel			\$13
Marqueta	Sandro	SMS	Senior	10/26/05	Out of Town Travel - Transportation	Taxi Hotel - Delphi			\$13
Marqueta	Sandro	SMS	Senior	10/26/05	Out of Town Travel - Transportation	Taxi - Delphi - Restaurant - Delphi			\$6
Marqueta	Sandro	SMS	Senior	10/26/05	Out of Town Travel - Transportation	Taxi - Delphi - Restaurant - Delphi			\$11
Marqueta	Sandro	SMS	Senior	10/26/05	Out of Town Travel - Transportation	Taxi Delphi - hotel			\$12
Marqueta	Sandro	SMS	Senior	10/26/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel			\$13
Marqueta	Sandro	SMS	Senior	10/27/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel			\$9
Marqueta	Sandro	SMS	Senior	10/27/05	Out of Town Travel - Transportation	Taxi Restaurant - Delphi			\$6
Marqueta	Sandro	SMS	Senior	10/27/05	Out of Town Travel - Transportation	Taxi - Delphi - Restaurant - Delphi			\$10
Marqueta	Sandro	SMS	Senior	10/29/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel			\$10
Marqueta	Sandro	SMS	Senior	10/30/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel			\$11
Medina	Fabian	FM	Senior	10/22/05	Out of Town Travel - Transportation	Airfare - Brazil visa.		368	\$70
Medina	Fabian	FM	Senior	10/22/05	Out of Town Travel - Transportation	Airfare - Flight HMO/DF/HMO.	6,872		\$447
Medina	Fabian	FM	Senior	10/22/05	Out of Town Travel - Transportation	Airfare - Flight to Sao Paulo, Brazil.	11,711		\$1,075
Medina	Fabian	FM	Senior	10/27/05	Out of Town Travel - Transportation	Airfare - Fee for Flight Change.	585		\$52
Medina	Fabian	FM	Senior	10/27/05	Out of Town Travel - Transportation	Taxi Guarulhos Airport		112	\$51
Medina	Fabian	FM	Senior	10/27/05	Out of Town Travel - Transportation	Taxi Hotel-Delphi			\$10

Ernst & Young - South America										
Delphi Corporation										
Summary of 2005 Expenses by Professional										
For the period: October 8 through October 31, 2005										
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Mexico Peso	Brazil Real	Expense USD	Activity Code
Medina	Fabian	FM - SMS	Senior	10/27/05	Out of Town Travel - Transportation	Taxi Delphi-Hotel (myself and Sandro Marqueto).			\$8	International SOX
Medina	Fabian	FM - SMS	Senior	10/28/05	Out of Town Travel - Transportation	Taxi - Delphi - Restaurant - Delphi (myself and Sandro Marqueto).			\$11	International SOX
Medina	Fabian	FM - SMS	Senior	10/28/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel (myself and Sandro Marqueto).			\$12	International SOX
Medina	Fabian	FM - SMS	Senior	10/28/05	Out of Town Travel - Transportation	Taxi Hotel-Delphi (myself and Sandro Marqueto).			\$9	International SOX
Medina	Fabian	FM - SMS	Senior	10/29/05	Out of Town Travel - Transportation	Taxi Delphi-Hotel (myself and Sandro Marqueto).			\$7	International SOX
Medina	Fabian	FM - SMS	Senior	10/29/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel (myself and Sandro Marqueto).			\$11	International SOX
Medina	Fabian	FM - SMS	Senior	10/30/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel (myself and Sandro Marqueto).			\$14	International SOX
Medina	Fabian	FM - SMS	Senior	10/30/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel (myself and Sandro Marqueto).			\$11	International SOX
Medina	Fabian	FM - SMS	Senior	10/31/05	Out of Town Travel - Transportation	Taxi Delphi - restaurant - Delphi (myself and Sandro Marqueto).			\$11	International SOX
Medina	Fabian	FM - SMS	Senior	10/31/05	Out of Town Travel - Transportation	Taxi Delphi - hotel (myself and Sandro Marqueto).			\$13	International SOX
Medina	Fabian	FM - SMS	Senior	10/31/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel (myself and Sandro Marqueto).			\$14	International SOX
Medina	Fabian	FM - SMS	Senior	10/31/05	Out of Town Travel - Transportation	Taxi Hotel-Delphi (myself and Sandro Marqueto).			\$8	International SOX
Grand Total										
							47,637	1,128	\$6,033	



INVOICE NUMBER: US0123046136

October 31, 2005

Ms. Laura Marion
Executive Director, Financial Results
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk – Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

PO Number: 450108958

Fifth progress billing for professional services rendered by the United States and expenses incurred for the post-petition period October 8, 2005 through October 31, 2005, relating to Delphi's Financial Accounting Standard Board's ("FASB") Statement No. 142 ("SFAS 142") Goodwill and Other Intangible Assets analysis; pursuant to our engagement letter dated June 3, 2005 and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Professional Fees	\$3,300.00
Expenses	<u>0.00</u>
Total Due	\$3,300.00

Total Fees Requested: \$3,300
80% of Total Due: \$2,640

Payment by wire transfer:

Ernst & Young LLP, United States
LOCKBOX 98366
Bank of America – Chicago, IL
ABA #071000039
Account Number 8188-5-00911
Swift #BOFA US 44

Please include Invoice Number and Payer Name on wire

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
DUE UPON RECEIPT

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[illegible]



INVOICE NUMBER: US0123046097

October 31, 2005

Mr. James P. Whitson
Chief Tax Officer
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

PLEASE REMIT TO:

Ernst & Young
Bank of America – Chic. 96550
P.O. Box 96550
Chicago, IL 60693

EIN: 34-6565596

BU: US001 CLIENT NUMBER: 60011849

For professional services rendered by the United States for the post-petition period October 8, 2005 through October 31, 2005 in connection with continued consultation regarding matters regarding Internal Revenue Code Section 382, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Professional Fees	\$9,915.00
Expenses	<u>0.00</u>
Total Due	\$9,915.00

Total Fees Requested: \$9,915
80% of Total Due: \$7,932

Payment by wire transfer:

Ernst & Young LLP, United States
LOCKBOX 98366
Bank of America – Chicago, IL
ABA #071000039
Account Number 8188-5-00911
Swift #BOFA US 44

Please include Invoice Number and Payer Name on wire

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Exhibit C

Summary of Hourly Rates by Professional for Exhibit D

For the period: October 8, 2005 through October 31, 2005

[illegible]

Ernst & Young		Delphi Corporation		Summary of 2005 Time by Professional		For the period: October 8, 2005 through October 31, 2005					
Last Name		First Name		Initials		Title		Date of Service		Note	
TAS/Task Section 382 Analysis											
Ericson	Mary C.	MCE	Senior	10/17/05	Discussions, edits regarding engagement letter.	0.4	\$400	\$160	Section 382 Analysis		
Ericson	Mary C.	MCE	Senior	10/17/05	Edits to 382 deliverable to reflect recent updates.	0.6	\$400	\$240	Section 382 Analysis		
Ericson	Mary C.	MCE	Senior	10/18/05	Edits to 382 deliverable to reflect recent updates.	0.3	\$400	\$120	Section 382 Analysis		
Ericson	Mary C.	MCE	Senior	10/18/05	Update discussion with Richard and Howard.	0.2	\$400	\$80	Section 382 Analysis		
Ericson	Mary C.	MCE	Senior	10/19/05	Preparation for and call with Skadden, Jim Whison, Richard Ward regarding 382 analysis.	0.7	\$400	\$280	Section 382 Analysis		
Ericson	Mary C.	MCE	Senior	10/20/05	Changes to page 2 of engagement letter	0.2	\$400	\$80	Section 382 Analysis		
Ericson	Mary C.	MCE	Senior	10/20/05	Revised page 2 of engagement letter	0.2	\$400	\$80	Section 382 Analysis		
Ericson	Mary C.	MCE	Senior	10/20/05	Submitting EL to TELR.	0.2	\$400	\$80	Section 382 Analysis		
Ericson	Mary C.	MCE	Senior	10/25/05	Call with Eric Sensenbrenner and Dan Phillips to discuss GM Plans.	0.4	\$400	\$160	Section 382 Analysis		
Ericson	Mary C.	MCE	Senior	10/25/05	Schedule of difference between State Street filings and shares owned by Delphi 401K plans to understand magnitude of GM 401K plans.	0.6	\$400	\$240	Section 382 Analysis		
Ericson	Mary C.	MCE	Senior	10/31/05	Edits to assumptions concerning 401K plans and Appaloosa; discussions with Richard Ward.	0.9	\$400	\$360	Section 382 Analysis		
Ericson Total	Howard J.	HJT	Partner	10/28/05	Review 382 rules discussion with Cliff Gross.	4.7	\$675	\$1,080	Section 382 Analysis		
Tucker	Richard D.	RDW	Principal	10/17/05	Review updates to analysis for recent activity	1.6	\$650	\$1,040	Section 382 Analysis		
Tucker Total	Richard D.	RDW	Principal	10/18/05	Review revisions to analysis, discuss with Ericson	1.1	\$650	\$715	Section 382 Analysis		
Ward	Richard D.	RDW	Principal	10/19/05	Conference call with Skadden, Ericson and Whison regarding ownership change issues.	0.8	\$650	\$520	Section 382 Analysis		
Ward	Richard D.	RDW	Principal	10/26/05	Research relative to Appaloosa issues.	1.1	\$650	\$715	Section 382 Analysis		
Ward	Richard D.	RDW	Principal	10/27/05	Calls and research relative to Appaloosa and Stock Fund issues.	3.1	\$650	\$2,015	Section 382 Analysis		
Ward	Richard D.	RDW	Principal	10/28/05	Calls with Skadden and client, discussion with Tucker.	2.1	\$650	\$1,365	Section 382 Analysis		
Ward	Richard D.	RDW	Principal	10/31/05	Discussions with Ericson, review revisions to report.	1.4	\$650	\$910	Section 382 Analysis		
Ward Total						10.7		\$6,955			
Grand Total						17.0		\$9,915			



INVOICE NUMBER: US0123045879

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Australia for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
<u>RANK</u>	<u>Item</u> <u>Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
Sr Manager	EYSM1	1.1	\$ 285	\$ 314		\$ 314
Senior	EYSASL	0.9	\$ 190	\$ 171		\$ 171
		2.0		\$ 485	\$	\$ 485

Total Due

\$485.00

Total Fees Requested: \$485
80% of Total Due: \$388

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Due Upon Receipt

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[illegible]



INVOICE NUMBER: US0123045878

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Australia for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u> <u>Identification</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
TRAVMISC	\$ 26	\$ 26
	\$ 26	\$ 26

Total Due

\$26.00

P.O. DWB00706

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Ernst & Young - Australia
Delphi Corporation
Expense Summary
For the Period October 8, 2005 through October 31, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$0
Telecommunications	\$26
Miscellaneous	\$0
Total	\$26

Ernst & Young - Australia											
Delphi Corporation											
Summary of 2005 Time by Professional											
For the period: October 8, 2005 through October 31, 2005											
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	AUD		USD		Activity Code
							Expense Amount	GST	Total expense	Expense Amount	
Bailor	Liz	LB	Senior Manager	10/13/2005	Telecommunications	Rollforward training conference call	\$5.40	\$0.54	\$5.94	\$4.51	SOX 404
Bailor	Liz	LB	Manager	10/21/2005	Telecommunications	Discussion about new opportunity/proposal	\$3.89	\$0.39	\$4.28	\$3.25	
Leong	Kellie	KL	Senior Manager	10/13/2005	Telecommunications	Rollforward training conference call	\$21.26	\$2.13	\$23.39	\$17.78	SOX 404
Total							\$30.55	\$3.06	\$33.61	\$25.54	
Grand Total							\$30.55	\$3.06	\$33.61	\$25.54	

Exchange Rate	
\$0.76	AUD/USD



INVOICE NUMBER: US0123045881

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Brazil for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
<u>RANK</u>	<u>Item</u> <u>Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
Partner	EYP1	60.0	\$ 330	\$ 19,800		\$ 19,800
Senior	EBSBZ	183.0	\$ 98	\$ 17,934		\$ 17,934
		243.0		\$ 37,734	\$	\$ 37,734
				VAT Tax		\$ 5,477
						<u>\$ 43,211</u>

Total Due

\$43,211.00

Total Fees Requested: \$43,211
80% of Total Due: \$34,569

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

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Ernst & Young - Brazil									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Gifoni	Denise	DG	Senior	10/17/2005	Packard (MP760) roll-forward - Preparation of document request list.	2.3	\$98	\$225	SOX 404
Gifoni	Denise	DG	Senior	10/17/2005	Packard (MP760) roll-forward - Review of document request list.	2.8	\$98	\$274	SOX 404
Gifoni	Denise	DG	Senior	10/17/2005	Rollforward Kickoff meeting with Marcos Versimo and Eliane - Packard.	3.9	\$98	\$382	SOX 404
Gifoni	Denise	DG	Senior	10/18/2005	Packard (MP760) roll-forward - Preparation of document request list.	3.2	\$98	\$314	SOX 404
Gifoni	Denise	DG	Senior	10/18/2005	Packard (MP760) roll-forward - Review of document request list.	3.2	\$98	\$314	SOX 404
Gifoni	Denise	DG	Senior	10/18/2005	Packard (MP760) roll-forward - Discussion of document request list with process owner.	3.6	\$98	\$353	SOX 404
Gifoni	Denise	DG	Senior	10/19/2005	Packard (MP760) roll-forward - validation of closed remediations from interim validation.	2.4	\$98	\$235	SOX 404
Gifoni	Denise	DG	Senior	10/19/2005	Packard (MP760) roll-forward - discussion of remediation dates.	2.8	\$98	\$274	SOX 404
Gifoni	Denise	DG	Senior	10/19/2005	Packard (MP760) roll-forward - Documentation request and follow-up.	3.8	\$98	\$372	SOX 404
Gifoni	Denise	DG	Senior	10/20/2005	Packard (MP760) roll-forward - Follow-up of documentation receipt.	2.6	\$98	\$255	SOX 404
Gifoni	Denise	DG	Senior	10/20/2005	Packard (MP760) roll-forward - Sample selection of databases received.	3.6	\$98	\$353	SOX 404
Gifoni	Denise	DG	Senior	10/20/2005	Packard (MP760) roll-forward - Review of sample selection of databases received.	3.8	\$98	\$372	SOX 404
Gifoni	Denise	DG	Senior	10/21/2005	Packard (MP760) roll-forward - Closing meeting for prior period.	2.6	\$98	\$255	SOX 404
Gifoni	Denise	DG	Senior	10/21/2005	Packard (MP760) roll-forward - Documentation of closing meeting.	3.1	\$98	\$304	SOX 404
Gifoni	Denise	DG	Senior	10/21/2005	Packard (MP760) roll-forward - Follow-up of documentation receipt. Sample selection of databases received.	3.3	\$98	\$323	SOX 404
Gifoni	Denise	DG	Senior	10/24/2005	Packard (MP760) roll-forward - Remediation follow-up - Employee Cost.	2.2	\$98	\$216	SOX 404
Gifoni	Denise	DG	Senior	10/24/2005	Packard (MP760) roll-forward - Remediation follow-up - Revenue cycle.	2.2	\$98	\$216	SOX 404
Gifoni	Denise	DG	Senior	10/24/2005	Packard (MP760) roll-forward - Revenue cycle document review.	3.6	\$98	\$353	SOX 404
Gifoni	Denise	DG	Senior	10/25/2005	Packard (MP760) roll-forward - Follow-up of documentation receipt. Sample selection of databases received.	3.2	\$98	\$314	SOX 404
Gifoni	Denise	DG	Senior	10/25/2005	Packard (MP760) roll-forward - Remediation follow-up - Revenue cycle.	3.3	\$98	\$323	SOX 404
Gifoni	Denise	DG	Senior	10/25/2005	Packard (MP760) roll-forward - Revenue cycle document review.	3.8	\$98	\$372	SOX 404
Gifoni	Denise	DG	Senior	10/26/2005	Packard (MP760) roll-forward - Remediation follow-up - Revenue cycle.	2.2	\$98	\$216	SOX 404
Gifoni	Denise	DG	Senior	10/26/2005	Packard (MP760) roll-forward - Revenue cycle document review.	2.8	\$98	\$274	SOX 404
Gifoni	Denise	DG	Senior	10/26/2005	Packard (MP760) roll-forward - Remediation follow-up - Revenue	3.6	\$98	\$353	SOX 404
Gifoni	Denise	DG	Senior	10/27/2005	Packard (MP760) roll-forward - Remediation follow-up - Fixed Assets	3.4	\$98	\$333	SOX 404
Gifoni	Denise	DG	Senior	10/27/2005	Packard (MP760) roll-forward - Fixed Assets document review.	3.6	\$98	\$353	SOX 404
Gifoni	Denise	DG	Senior	10/27/2005	Packard (MP760) roll-forward - Remediation follow-up - Inventory	3.7	\$98	\$363	SOX 404
Gifoni	Denise	DG	Senior	10/28/2005	Packard (MP760) roll-forward - Remediation follow-up - Required Procedures	3.2	\$98	\$314	SOX 404
Gifoni	Denise	DG	Senior	10/28/2005	Packard (MP760) roll-forward - Remediation follow-up - Expenditure	3.6	\$98	\$353	SOX 404

Ernst & Young - Brazil									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Gilioni	Denise	DG	Senior	10/28/2005	Packard (MP760) roll-forward - Remediation follow-up. Financial Reporting	3.6	\$98	\$353	SOX 404
Gilioni Total						95		\$9,310	
Kaufmann	Marcio	MK	Senior	10/17/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Fixed Assets.	0.6	\$98	\$59	SOX 404
Kaufmann	Marcio	MK	Senior	10/17/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Revenue.	3.6	\$98	\$353	SOX 404
Kaufmann	Marcio	MK	Senior	10/17/2005	Gravatai (MC760) roll-forward - Preparation of document request list for Gravatai validation.	3.8	\$98	\$372	SOX 404
Kaufmann	Marcio	MK	Senior	10/18/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Inventory.	1.7	\$98	\$167	SOX 404
Kaufmann	Marcio	MK	Senior	10/18/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Revenue.	3.1	\$98	\$304	SOX 404
Kaufmann	Marcio	MK	Senior	10/18/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Fixed Assets.	3.2	\$98	\$314	SOX 404
Kaufmann	Marcio	MK	Senior	10/19/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Inventory.	1.9	\$98	\$186	SOX 404
Kaufmann	Marcio	MK	Senior	10/19/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Expenditure	2.4	\$98	\$235	SOX 404
Kaufmann	Marcio	MK	Senior	10/19/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Fixed Assets.	3.7	\$98	\$363	SOX 404
Kaufmann	Marcio	MK	Senior	10/20/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Revenue	0.6	\$98	\$59	SOX 404
Kaufmann	Marcio	MK	Senior	10/20/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Inventory.	3.6	\$98	\$353	SOX 404
Kaufmann	Marcio	MK	Senior	10/20/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Revenue	3.8	\$98	\$372	SOX 404
Kaufmann	Marcio	MK	Senior	10/21/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Fixed Assets.	1.7	\$98	\$167	SOX 404
Kaufmann	Marcio	MK	Senior	10/21/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Financial Reporting	3.1	\$98	\$304	SOX 404
Kaufmann	Marcio	MK	Senior	10/21/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Revenue	3.2	\$98	\$314	SOX 404
Kaufmann	Marcio	MK	Senior	10/24/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Employee Cost	1.1	\$98	\$108	SOX 404
Kaufmann	Marcio	MK	Senior	10/24/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Employee Cost	3.3	\$98	\$323	SOX 404

Ernst & Young - Brazil									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Kaufmann	Marcio	MK	Senior	10/24/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Financial Reporting	3.6	\$98	\$353	SOX 404
Kaufmann	Marcio	MK	Senior	10/25/2005	Gravatai (MC760) roll-forward - validation of roll-forward extension controls - Fixed Assets.	1.7	\$98	\$167	SOX 404
Kaufmann	Marcio	MK	Senior	10/25/2005	Gravatai (MC760) roll-forward - validation of roll-forward extension controls - Inventory.	3.1	\$98	\$304	SOX 404
Kaufmann	Marcio	MK	Senior	10/25/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Employee Cost	3.2	\$98	\$314	SOX 404
Kaufmann	Marcio	MK	Senior	10/26/2005	Gravatai (MC760) roll-forward - validation of roll-forward extension controls - Revenue	2.3	\$98	\$225	SOX 404
Kaufmann	Marcio	MK	Senior	10/26/2005	Gravatai (MC760) roll-forward - validation of roll-forward extension controls - Required for all sites.	2.6	\$98	\$255	SOX 404
Kaufmann	Marcio	MK	Senior	10/26/2005	Gravatai (MC760) roll-forward - validation of roll-forward extension controls - Required for all sites	3.1	\$98	\$304	SOX 404
Kaufmann	Marcio	MK	Senior	10/27/2005	Gravatai (MC760) roll-forward - validation of roll-forward extension controls - Required for all sites.	2.2	\$98	\$216	SOX 404
Kaufmann	Marcio	MK	Senior	10/27/2005	Gravatai (MC760) roll-forward - validation of roll-forward extension controls - Required for all sites.	2.7	\$98	\$265	SOX 404
Kaufmann	Marcio	MK	Senior	10/27/2005	Gravatai (MC760) roll-forward - validation of roll-forward extension controls - Required for all sites.	3.1	\$98	\$304	SOX 404
Kaufmann	Marcio	MK	Senior	10/27/2005	Gravatai (MC760) roll-forward - Documentation updating, Exhibit B, J and K.	3.1	\$98	\$304	SOX 404
Kaufmann	Marcio	MK	Senior	10/28/2005	Gravatai (MC760) roll-forward - Report Documentation updating.	1.7	\$98	\$167	SOX 404
Kaufmann	Marcio	MK	Senior	10/28/2005	Gravatai (MC760) roll-forward - Updating Exhibit B.	3.2	\$98	\$314	SOX 404
Kaufmann	Marcio	MK	Senior	10/28/2005	Gravatai (MC760) roll-forward - Closing Meeting with Rene and Delphi contacts.	2.4	\$98	\$235	SOX 404
Kaufmann	Marcio	MK	Senior	10/28/2005	Gravatai (MC760) roll-forward - Updating Exhibit J.	2.2	\$98	\$216	SOX 404
Kaufmann	Marcio	MK	Senior	10/28/2005	Gravatai (MC760) roll-forward - Updating Exhibit K.	3.4	\$98	\$333	SOX 404
Kaufmann Total						88		\$8,624	
Martinez	Rene	RM	Partner	10/17/2005	Packard (MP760) roll-forward - Planning with E&Y Team.	2.2	\$330	\$726	SOX 404
Martinez	Rene	RM	Partner	10/17/2005	Rollforward Kickoff meeting with Marcos Verissimo and Eliane - Packard	2.4	\$330	\$792	SOX 404
Martinez	Rene	RM	Partner	10/17/2005	Packard (MP760) roll-forward - Coordination of Gravatai visit	3.4	\$330	\$1,122	SOX 404
Martinez	Rene	RM	Partner	10/18/2005	Gravatai (MC760) roll-forward - Remediation follow-up. Coordination and Review - Inventory.	1.7	\$330	\$561	SOX 404
Martinez	Rene	RM	Partner	10/18/2005	Gravatai (MC760) roll-forward - Remediation follow-up. Coordination and Review - Fixed Assets.	3.1	\$330	\$1,023	SOX 404

Ernst & Young - Brazil									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Martinez	Rene	RM	Partner	10/18/2005	Gravatai (MC760) roll-forward - Remediation follow-up. Coordination and Review - Revenue.	3.2	\$330	\$1,056	SOX 404
Martinez	Rene	RM	Partner	10/19/2005	Gravatai (MC760) roll-forward - Remediation follow-up. Coordination and Review - Financial Reporting	2.2	\$330	\$726	SOX 404
Martinez	Rene	RM	Partner	10/19/2005	Gravatai (MC760) roll-forward - Remediation follow-up. Coordination and Review - Inventory.	2.7	\$330	\$891	SOX 404
Martinez	Rene	RM	Partner	10/19/2005	Gravatai (MC760) roll-forward - Remediation follow-up. Coordination and Review - Fixed Assets.	3.1	\$330	\$1,023	SOX 404
Martinez	Rene	RM	Partner	10/20/2005	Gravatai (MC760) roll-forward - Remediation follow-up. Coordination and Review - Revenue.	1.1	\$330	\$363	SOX 404
Martinez	Rene	RM	Partner	10/20/2005	Gravatai (MC760) roll-forward - Remediation follow-up. Coordination and Review - Expenditure	3.3	\$330	\$1,089	SOX 404
Martinez	Rene	RM	Partner	10/20/2005	Gravatai (MC760) roll-forward - Remediation follow-up. Coordination and Review - Revenue	3.6	\$330	\$1,188	SOX 404
Martinez	Rene	RM	Partner	10/21/2005	Gravatai (MC760) roll-forward - Remediation follow-up. Coordination and Review - Financial Reporting	2.2	\$330	\$726	SOX 404
Martinez	Rene	RM	Partner	10/21/2005	Gravatai (MC760) roll-forward - Remediation follow-up. Coordination and Review - Expenditure	2.7	\$330	\$891	SOX 404
Martinez	Rene	RM	Partner	10/21/2005	Gravatai (MC760) roll-forward - Remediation follow-up. Coordination and Review - Inventory.	3.1	\$330	\$1,023	SOX 404
Martinez	Rene	RM	Partner	10/24/2005	Packard (MP760) roll-forward - Remediation follow-up with team member (Marcio Kaufmann).	1.9	\$330	\$627	SOX 404
Martinez	Rene	RM	Partner	10/24/2005	Meeting with DTT Brazil in order to explain Delphi's Brazil validation process and E&Y role.	2.9	\$330	\$957	SOX 404
Martinez	Rene	RM	Partner	10/24/2005	Packard (MP760) roll-forward - Review of current Remediation status documents. Meeting with Marcos Verissimo related Jaguaruna (MH760) and Piracicaba (ME760) planning visit.	3.2	\$330	\$1,056	SOX 404
Martinez	Rene	RM	Partner	10/25/2005	Gravatai (MC760) and Packard (MP760) roll-forward - Remediation follow-up. Coordination and Review	2.2	\$330	\$726	SOX 404
Martinez	Rene	RM	Partner	10/25/2005	Meeting with Marcos Verissimo related Jaguaruna (MH760) and Piracicaba (ME760) planning visit.	2.7	\$330	\$891	SOX 404
Martinez	Rene	RM	Partner	10/25/2005	Gravatai (MC760) and Packard (MP760) roll-forward - Remediation follow-up. Coordination and Review	3.3	\$330	\$1,089	SOX 404
Martinez	Rene	RM	Partner	10/26/2005	Gravatai (MC760) and Packard (MP760) roll-forward - Remediation follow-up. Coordination and Review	3.8	\$330	\$1,254	SOX 404
Martinez	Rene	RM	Partner	10/26/2005	Gravatai (MC760) and Packard (MP760) roll-forward - Remediation follow-up. Coordination and Review	60	\$330	\$19,800	SOX 404
Grand Total						243.0		\$37,734	



INVOICE NUMBER: US0123045880

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbgo Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Brazil for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u>	<u>Billable</u>	<u>Total</u>
<u>Identification</u>	<u>Expenses</u>	<u>Invoiced</u>
TRAVMISC	\$ 2,520	\$ 2,520
	\$ 2,520	\$ 2,520

Total Due

\$2,520.00

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

Ernst & Young - Brazil
Delphi Corporation
Expense Summary
For the Period October 8, 2005 through October 31, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$723
Out of Town Travel - Meals	\$225
Out of Town Travel - Transportation	\$1,423
Telecommunications	\$149
Miscellaneous	\$0
Total	\$2,520

Ernst & Young - Brazil									
Delphi Corporation									
Summary of 2005 Expenses by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Expense Amount	Activity Code
Gifoni	Denise	DG	Senior	10/17/05	Out of Town Travel - Transportation	Mileage from EY to Delphi HQ in São Caetano for Packard roll-forward.	R\$ 54.00	\$20	SOX 404
Gifoni	Denise	DG	Senior	10/18/05	Out of Town Travel - Transportation	Parking - Delphi São Caetano for Packard roll-forward.	R\$ 12.00	\$4	SOX 404
Gifoni	Denise	DG	Senior	10/18/05	Out of Town Travel - Transportation	Mileage from EY to Delphi HQ in São Caetano for Packard roll-forward.	R\$ 54.00	\$20	SOX 404
Gifoni	Denise	DG	Senior	10/19/05	Out of Town Travel - Transportation	Parking - Delphi São Caetano for Packard roll-forward.	R\$ 12.00	\$4	SOX 404
Gifoni	Denise	DG	Senior	10/19/05	Out of Town Travel - Transportation	Mileage from EY to Delphi HQ in São Caetano for Packard roll-forward.	R\$ 54.00	\$20	SOX 404
Gifoni	Denise	DG	Senior	10/20/05	Out of Town Travel - Transportation	Parking - Delphi São Caetano for Packard roll-forward.	R\$ 12.00	\$4	SOX 404
Gifoni	Denise	DG	Senior	10/20/05	Out of Town Travel - Transportation	Mileage from EY to Delphi HQ in São Caetano for Packard roll-forward.	R\$ 54.00	\$20	SOX 404
Gifoni	Denise	DG	Senior	10/21/05	Out of Town Travel - Transportation	Parking - Delphi São Caetano for Packard roll-forward.	R\$ 12.00	\$4	SOX 404
Gifoni	Denise	DG	Senior	10/21/05	Out of Town Travel - Transportation	Mileage from EY to Delphi HQ in São Caetano for Packard roll-forward.	R\$ 54.00	\$20	SOX 404
Gifoni	Denise	DG	Senior	10/24/05	Out of Town Travel - Transportation	Parking - Delphi São Caetano for Packard roll-forward.	R\$ 12.00	\$4	SOX 404
Gifoni	Denise	DG	Senior	10/24/05	Out of Town Travel - Transportation	Mileage from EY to Delphi HQ in São Caetano for Packard roll-forward.	R\$ 54.00	\$20	SOX 404
Gifoni	Denise	DG	Senior	10/25/05	Out of Town Travel - Transportation	Parking - Delphi São Caetano for Packard roll-forward.	R\$ 12.00	\$4	SOX 404
Gifoni	Denise	DG	Senior	10/25/05	Out of Town Travel - Transportation	Mileage from EY to Delphi HQ in São Caetano for Packard roll-forward.	R\$ 54.00	\$20	SOX 404
Gifoni	Denise	DG	Senior	10/26/05	Out of Town Travel - Transportation	Parking - Delphi São Caetano for Packard roll-forward.	R\$ 12.00	\$4	SOX 404
Gifoni	Denise	DG	Senior	10/26/05	Out of Town Travel - Transportation	Mileage from EY to Delphi HQ in São Caetano for Packard roll-forward.	R\$ 54.00	\$20	SOX 404
Gifoni	Denise	DG	Senior	10/27/05	Out of Town Travel - Transportation	Parking - Delphi São Caetano for Packard roll-forward.	R\$ 12.00	\$4	SOX 404
Gifoni	Denise	DG	Senior	10/27/05	Out of Town Travel - Transportation	Mileage from EY to Delphi HQ in São Caetano for Packard roll-forward.	R\$ 54.00	\$20	SOX 404
Gifoni	Denise	DG	Senior	10/28/05	Out of Town Travel - Transportation	Parking - Delphi São Caetano for Packard roll-forward.	R\$ 12.00	\$4	SOX 404

Ernst & Young - Brazil									
Delphi Corporation									
Summary of 2005 Expenses by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Expense Amount	Activity Code
Gifoni	Denise	DG	Senior	10/28/05	Out of Town Travel - Transportation	Mileage from EY to Delphi HQ in São Caetano for Packard roll-forward.	R\$ 54.00	\$20	SOX 404
Gifoni	Denise	DG	Senior	10/31/05	Out of Town Travel - Transportation	Parking - Delphi São Caetano for Packard roll-forward.	R\$ 12.00	\$4	SOX 404
Gifoni	Denise	DG	Senior	10/31/05	Out of Town Travel - Transportation	Mileage from EY to Delphi HQ in São Caetano for Packard roll-forward.	R\$ 54.00	\$20	SOX 404
Kaufmann	Marcio	MK	Senior	10/17/05	Out of Town Travel - Transportation	Flight to Porto Alegre (Gravatá - MC760).	R\$ 825.24	\$307	SOX 404
Kaufmann	Marcio	MK	Senior	10/17/05	Out of Town Travel - Transportation	Tolls for highways around the hotel for Gravatá audit.	R\$ 24.00	\$9	SOX 404
Kaufmann	Marcio	MK	Senior	10/17/05	Out of Town Travel - Transportation	Taxi from home to Airport for Gravatá audit.	R\$ 25.00	\$9	SOX 404
Kaufmann	Marcio	MK	Senior	10/21/05	Out of Town Travel - Transportation	Tolls for highways around the hotel for Gravatá audit.	R\$ 31.20	\$12	SOX 404
Kaufmann	Marcio	MK	Senior	10/24/05	Out of Town Travel - Transportation	Gas for rented car while in Gravatá for roll-forward.	R\$ 145.01	\$54	SOX 404
Kaufmann	Marcio	MK	Senior	10/28/05	Out of Town Travel - Transportation	Taxi from Airport to home for Gravatá audit.	R\$ 30.00	\$11	SOX 404
Kaufmann	Marcio	MK	Senior	10/28/05	Out of Town Travel - Transportation	Gas for rented car while in Gravatá for roll-forward.	R\$ 81.84	\$30	SOX 404
Kaufmann	Marcio	MK	Senior	10/28/05	Out of Town Travel - Transportation	Rental car to go from hotel to Gravatá during roll-forward.	R\$ 938.21	\$349	SOX 404
Martinez	Rene	RM	Partner	10/17/05	Out of Town Travel - Transportation	Mileage from EY to Delphi HQ in São Caetano.	R\$ 63.00	\$23	SOX 404
Martinez	Rene	RM	Partner	10/17/05	Out of Town Travel - Transportation	Parking - Delphi São Caetano.	R\$ 8.00	\$3	SOX 404
Martinez	Rene	RM	Partner	10/19/05	Out of Town Travel - Transportation	Taxi to the Airport for Gravatá roll-forward.	R\$ 50.00	\$19	SOX 404
Martinez	Rene	RM	Partner	10/19/05	Out of Town Travel - Transportation	Taxi from Airport to Delphi Gravatá for roll-forward.	R\$ 87.00	\$32	SOX 404
Martinez	Rene	RM	Partner	10/21/05	Out of Town Travel - Transportation	Flight to Porto Alegre (Gravatá - MC760).	R\$ 667.24	\$248	SOX 404
Martinez	Rene	RM	Partner	10/21/05	Out of Town Travel - Transportation	Taxi from Airport to home for Gravatá audit.	R\$ 50.00	\$19	SOX 404
Martinez	Rene	RM	Partner	10/24/05	Out of Town Travel - Transportation	Parking - Delphi São Caetano.	R\$ 10.00	\$4	SOX 404



INVOICE NUMBER: US0123045884

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by China for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

		Invoiced Rates				
<u>RANK</u>	<u>Item Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
Sr Manager	EYSM1	0.8	\$ 285	\$ 228		\$ 228
Manager	EYM1	2.0	\$ 260	\$ 520		\$ 520
Senior	EYSCH	14.0	\$ 192	\$ 2,688		\$ 2,688
		16.8		\$ 3,436	\$ -	\$ 3,436

Total Due

\$3,436.00

Total Fees Requested: \$3,436
80% of Total Due: \$2,749

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[illegible]



INVOICE NUMBER: US0123045882

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by China for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u> <u>Identification</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
TRAVMISC	\$ 829	\$ 829
	\$ 829	\$ 829

Total Due

\$829.00

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

Ernst & Young - China
Delphi Corporation
Expense Summary
For the Period October 8, 2005 through October 31, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$607
Telecommunications	\$0
Per Diems - Daily Allowance	\$222
Miscellaneous	
Total	\$829



INVOICE NUMBER: US0123045885

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by the Czech Republic for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

			Invoiced Rates			
<u>RANK</u>	<u>Item Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
Senior	EYSCR	9.0	\$ 209	\$ 1,881		\$ 1,881
		9.0		\$ 1,881	\$ -	\$ 1,881

Total Due

\$1,881.00

Total Fees Requested: \$1,881
80% of Total Due: \$1,505

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FINAL_EXHIBIT_C_ADDITION

Ernst & Young - Czech Republic						
Exhibit C						
Delphi Corporation						
Summary of Hourly Rates by Professional for Exhibit D						
For the period: October 8, 2005 through October 31, 2005						
Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Muzatkova	Hana	MH	Senior	1.2	\$209	\$251
Rajzl	Antonín	AR	Senior	3.8	\$209	\$794
Rozvadská	Tatiana	TR	Senior	4.0	\$209	\$836
				9.0		\$1,881

Ernst & Young - Czech Republic									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 through October 31									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Muzatkova	Hana	MH	Senior	10/21/05	Accenture - Pre-administrative Preparation.	1.2	\$209	\$251	SOX404
Muzatkova Total						1.2		\$251	
Rajzl	Antonin	AR	Senior	10/17/05	TB 586 - Pre-administrative Preparation.	2.9	\$209	\$606	SOX404
Rajzl	Antonin	AR	Senior	10/26/05	TB 586 - Pre-administrative Preparation.	0.9	\$209	\$188	SOX404
Rajzl Total						3.8		\$794	
Rozvadska	Tatiana	TR	Senior	10/13/05	Correction in Exhibit J and I report.	1.8	\$209	\$376	SOX 404
Rozvadska	Tatiana	TR	Senior	10/18/05	Correction in Exhibit J and I report - adding action plans.	2.2	\$209	\$460	SOX 404
Rozvadska Total						4.0		\$836	
Grand Total						9.0		\$1,881	